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ABSTRACT

The Bureau of the Census conducts an annual survey of government finances that covers the entire range of government activities, revenues, expenditures, debts, and assets. This report provides a comprehensive summary of annual findings, giving data by level (Federal, state, and local), by state area, and by type of government. Tables present details of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose and type. Data are grouped into the following categories: (1) summary tables; (2) revenue; (3) expenditure; (4) debt and cash and security holdings; (5) utilities; (6) insurance trust; (7) state and local government findings; (8) relational statistics and rankings; and (9) population and personal income. Information about education is presented as appropriate to the table, particularly for state and local government expenditures. Five appendixes contain information on definitions and methodology. Thirty-five tables present financial data. (SLD)

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GOVERNMENT FINANCES

Government Finances: 1990-91

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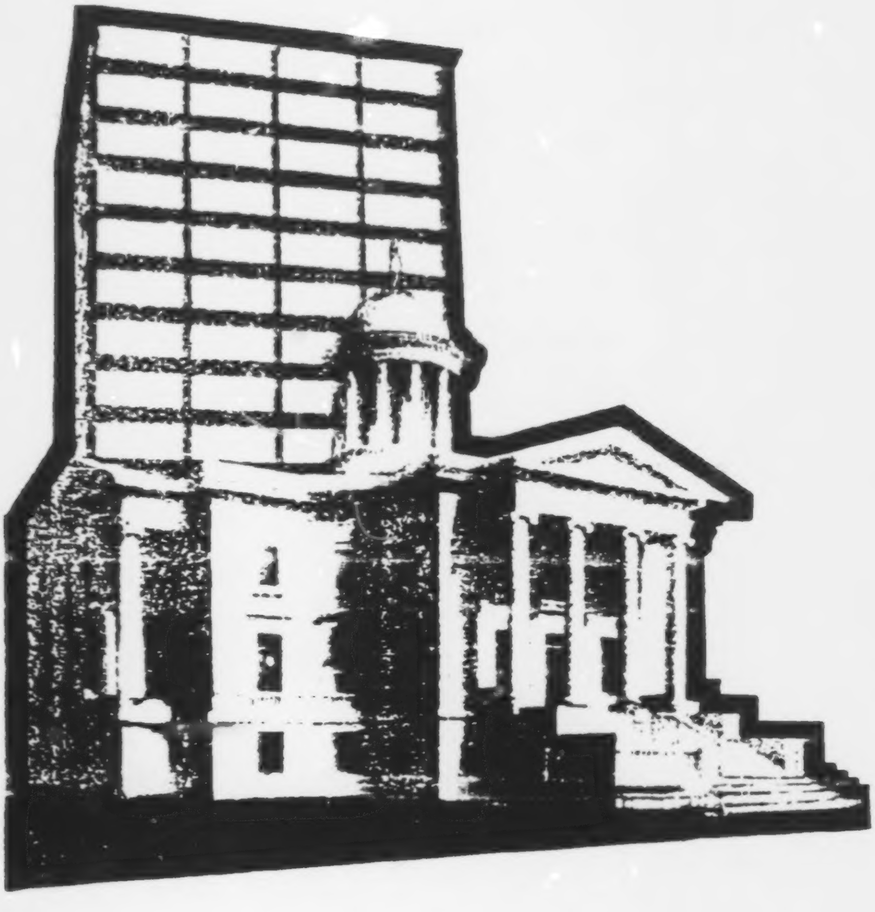

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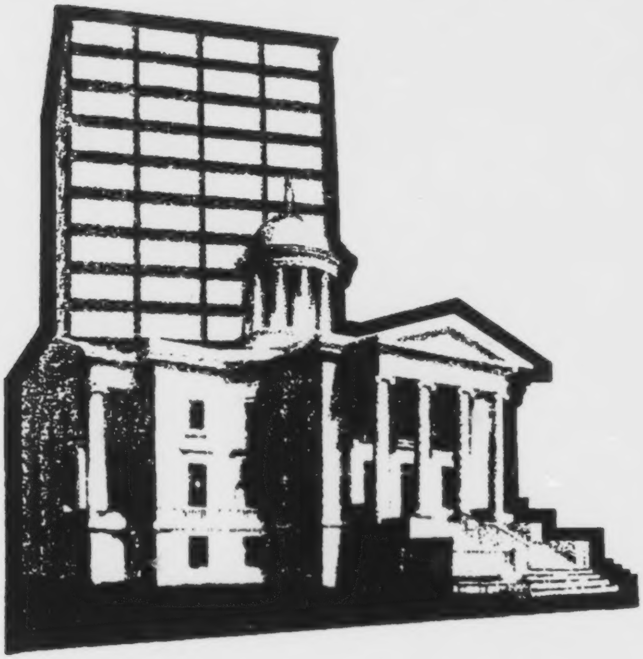
GOVERNMENT FINANCES

Government Finances: 1990-91



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Introduction

The United States Bureau of the Census conducts an Annual Survey of Government Finances as authorized by law under title 13, United States Code, Section 182. The 1991 survey, similar to other annual surveys and census of governments conducted for many years, covers the entire range of government finance activities—revenue, expenditure, debt, and assets.

The 1991 Government Finance Series (Series GF91) contains 7 parts: No. 1, *State Government Tax Collections: 1991;* No. 2, *Finances of Employee-Retirement Systems of State and Local Governments: 1990-91;* No. 3, *State Government Finances: 1991;* No. 4, *City Government Finances: 1990-91;* No. 5, *Government Finances: 1990-91;* No. 8, *County Government Finances: 1990-91;* and No. 10, *Public Education Finances: 1990-91.* The 1991 reports will not include an edition for No. 6, *Local Government Finances in Major County Areas: (year);* refer to tables in the 1987 Census of Government publication Volume 4, No. 5, Compendium of Government Finances for the latest available county area data.

This report (No. 5) provides a comprehensive summary of the annual survey findings, showing data by level (Federal, State, and local government), State area (Alabama, Alaska, etc.) and type of government (county, municipality, township, special district, and school district). The tables present the details of revenue by type; expenditure by object and function; indebtedness by term; and assets by purpose and type.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's government finance data collection activities, sources and limitations of data, and major findings of the 1990-91 survey.

The report is divided generally into nine sections; tables 1 through 16 contain national summaries for various financial items; tables 17 through 28, which provide these same financial items for each State area, concentrate on revenues in tables 17 through 19, expenditures in tables 20 through 24, debt and cash and security holdings in tables 25 through 26, utilities in tables 27 and insurance trusts in table 28; table 29 contains financial data by level and type of government for each State area; table 30 through 34 show the relationships between the financial data and population and income in each State area; and table 35 displays supplementary data on population and personal income.

Table 1 displays national totals of Federal, State, and local government finances for 1990-91 and prior years. Finances by level and type of government are provided in table 2, and are related to population and personal income in table 3. You will find a Federal Government summary with some prior year data in table 4 and the same for State and local governments in table 5. Revenue data appear in table 6 and expenditure information in tables 7 through 11. Table 12 includes data on government operated utilities. Government indebtedness and debt transactions are provided in table 13; cash and security holdings are detailed in table 14; and government insurance trust finances, including employee retirement, are summarized in tables 15 and 16.

Statewide aggregates appear in table 17 through 35. Revenue data are shown in tables 17 through 19, including detailed presentations on tax revenue, current charges, and intergovernmental revenue. Tables 20 through 24 exhibit State area totals for expenditure by character and object, with special displays for capital outlay and function.

Further statewide aggregates appear for debt transactions (table 25), cash and security holdings (table 26), government operated utilities (table 27), and insurance trust finances (table 28).

Table 29 presents statewide aggregates also. But this display shows detailed revenue and expenditure data for each State government and type of local government (county, municipality, township, special district, and school district).

In tables 30 through 34 you will find data showing the relationship between selected financial items and population or income. This is expressed as per capita data in tables 30, 32, 33, and 34 and per $1,000 of personal income in table 31. Additionally, the per capita data in tables 32 through 34 are displayed in State rank order.

CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following, which is a limited attempt to explain some of these terms and ideas, does not provide sufficient information; please write to the Chief, Governments Division, U.S. Bureau of the Census, Washington, DC 20233.

Current Dollars

The statistics in this report, as in the others issued by the Bureau of the Census on Federal, State, and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

The financial statistics for 1990-91 relate to government fiscal years which ended June 30, 1991, or at some date within the 12 previous months. The following governments are exceptions and are included as though they were part of the June 30 group; ending September 30, the Federal Government, the State governments of Alabama, Michigan, the District of Columbia, and Alabama school districts; and ending August 31, the State government of Texas and Texas school districts. New York State ends its fiscal year on March 31 and, beside those already mentioned, is the only other exception to the June 30 ending for State governments.

Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments (net of correcting transactions and recoveries of refunds) of a government and its agencies including government-operated enterprises, utilities, and public trust funds. Revenue and expenditure transactions exclude debt issuance and retirement, loans and investments, agency and private trust transactions, and internal transfers between funds of government. Aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

Government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Other commercial-type operations of governments such as port facilities, airports, toll highways and housing projects—as well as all such agencies and activities of the Federal Government including its corporations—are part of the general government sector. Major insurance programs administered by the Federal Government, including crop and farm mortgage insurance, investment guarantee activities, and home mortgage insurance are reported in general government. Utilities are water supply, electric power, and gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm whenever the government maintains day-to-day financial oversight. Liquor stores comprise dispensaries operated by 17 State governments and by local governments in 6 States. Insurance trust activities consist of publicly funded contributory retirement systems for public employees, and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, Federal Social Security (Old Age, Survivors, Disability, and Health Insurance), and State medical and disability funds.

REVENUE CONCEPTS

As noted above, revenue is reported net of recoveries and correcting transactions, and excludes amounts from debt issuance, internal transfers, and private trust transactions. The following examples illustrate some applications of this summary definition:

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by counties acting as an agent of other governments, are counted as revenue of the final receiving units only.
4. State and local governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from State and local government revenue and expenditure but are reported here as Federal revenue.
5. The Federal Treasury handles unemployment compensation accounts for the States and the District of Columbia government; Federal agency transactions in connection with these funds are omitted from the Federal figures and included with the State and local government data.
6. Figures in this report include the gross transactions of business-type government corporations and agencies.

Taxes consist of compulsory contributions exacted by governments for public purposes. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classed as insurance trust revenue) and special assessments, which are classed as nontax general revenue.

Charges and miscellaneous general revenue comprises all nontax revenue of governments from their own sources excluding nongeneral revenues from utilities, liquor stores, and insurance trusts. Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without offset of the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings.

Insurance trust revenue comprises only: (1) retirement and insurance contributions (including social insurance "taxes" and veterans' insurance "premiums") received from insured individuals and their government employers; and (2) earnings on investment assets of insurance trust funds.

Employer contributions and other transfers made by the administering governments to their insurance trust funds are treated as intragovernmental transactions rather than government revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments—for example, employer contributions by State and local governments to the Federal Social Security System (OASDHI) or local government payments to State-administered retirement systems—such amounts are included here without special treatment, in the "revenue from contributions" of the various systems affected. In addition, Federal advances and contributions to State unemployment compensation funds have been included with unemployment compensation revenue.

Several major insurance programs administered by the Federal Government—crop and farm mortgage insurance, home mortgage insurance, investment guarantee activities, and the like—are not classed here as insurance trust activities but, like numerous other commercial type activities, as general government functions. Insurance premium receipts of such activities are classified as general revenue from charges for services and their payments of losses as general expenditure.

Since Federally administered insurance trust earnings are entirely from investments in Federal securities, they are classed as intragovernmental transactions and excluded from Federal revenue data here. There is a corresponding exclusion from reported amounts of Federal expenditure for interest.

EXPENDITURE CONCEPTS

The expenditure reporting categories comprise all amounts of money paid out by a government and its agencies, with the exception of amounts for debt retirement, and for loan, investment, agency, and private trust transactions. Note that expenditures include payments from all sources and funds, including amounts spent from borrowing and from previous period balances, as well as from current revenues. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments for debt retirement, extension of loans, purchase of securities, and payments to the Federal Government of monies withheld for income tax or Social Security (OASDHI) purposes.

The commonly used character and object (or use) categories this finance series employs are: intergovernmental expenditure, current operation, capital outlay, assistance and subsidies, interest on debt, insurance benefits and repayments, and salaries and wages.

Government expenditure for capital outlay is commonly financed by borrowing, but government revenue does not include receipts from borrowing. This, among other things, means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of the degree of budgetary "balance."

In addition to payments for goods, services, and capital items, total government expenditure includes sizable amounts of payments for which no services or products are directly received in return. A major portion of such payments comprises items reported here as assistance and subsidies. These amounts include only cash grants and not gifts of supplies, materials, or other grants-in-kind. The cost of items to be distributed in-kind is included in current operation expenditure as purchases of goods and services.

Insurance benefit and repayment amounts are limited to actual payments to insured persons and beneficiaries and, therefore, exclude as internal transfers contributions by governments to insurance trust funds they administer, and costs of administering insurance trust programs (which are classified as general expenditure).

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments in-kind made to military personnel or other public employees. Salaries and wages are mainly for current operation but also include some amounts for force-account construction. Detailed statistics on civilian public employment and payrolls as of October appear in the annual U. S. Bureau of the Census report Public Employment: 1991 (Series GE-91-1).

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services. Transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines and, except in a few instances, have no data precedents.

Expenditures for specific functions do not include any amounts for debt service costs. Interest payments on debt are not classified under particular functions for which debt may have been incurred, but rather are shown in the single interest category.

Note that the functions cannot be equated specifically with one Federal or State government program. Medicaid, for example, is included in the larger public welfare function. Instead they represent broader activities of government that have remained virtually unchanged over many years so that as specific programs expand and contract they will remain useful for analytical purposes.

Further, these functions have utility beyond the limits of this specific report or other Bureau of the Census publications on government finances. The various phases of the census of governments, for example, including the organization and employment, use these same functions, making cross-analyses feasible.

Understanding the specific functional categories requires close attention to the definitions in appendix A. The following discussion supplements, but does not supplant, that basic information.

Unique Federal Programs. There are several types of programs that are, for the most part, unique to the Federal Government and are grouped as such—national defense and international relations, postal service, and space research and technology.

Expenditure of the Federal Government for defense and international relations as presented in this report comprises most of the items classified in the "Budget of the United States" under two closely related headings—"National Defense" and "International Affairs," Defense-related activities of the State and local governments (including National Guard, civil defense, and armory activities) have been classified under the residual "Other" functional class, so that in this report defense expenditure is entirely that of the Federal Government.

Expenditure by the Federal Government for the Postal Service is included on a gross basis in the development of Federal expenditure totals. Although the status of the Postal Service changed in 1971 from a cabinet department to an independent Federal commission, Census Bureau statistics have continued to include these data under Federal Government activities for purposes of continuity. As classified here, expenditure for postal services does not include subsidies to airlines, which are classified as subsidy payments for air transportation.

Education. The education function, perhaps more than any other, emphasizes the intergovernmental flow of funds. Beside the direct expenditures made at the Federal, State and local government level, there are large intergovernmental education transfers that include direct Federal grants-in-aid to schools as provided under the various "title" programs, State "foundation" aid, Federal aid channeled through the State government to local schools, and interlocal payments for education services.

Elementary and secondary expenditure for education includes all expenditure of school systems other than for interest (reported under interest on general debt), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under employee-retirement expenditure). It includes gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems.

Institutions of higher education pertains to publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Expenditure shown under this heading includes gross payments for auxiliary activities such as dormitories, dining halls, and bookstores operated by public institutions of higher education. However, expenditure of such institutions' hospitals serving the public and for agricultural experiment stations and extension services is reported under hospitals and natural resources, respectively.

Public Welfare. This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The degree that States assume direct responsibility for public welfare services or delegate this to local governments varies. There is a significant Federal participation in this activity, primarily the financing of public welfare services by other governments. State and local expenditures include any applicable cash benefits in excess of, or supplementary to, those financed with Federal monies.

Categorical cash assistance payments to State governments and the District of Columbia in this report include mainly maintenance assistance under the Federal program Aid to Families with Dependent Children (AFDC), Maintenance Assistance—State Aid. All States participate in AFDC and the matching requirements vary from about one-fifth to one-half of the Federal payments.

The Federal Government administers directly those categorical welfare assistance programs for old age assistance, aid to the blind, and aid to the disabled that are now incorporated into the Supplemental Security Income program. State and local government cash benefits supplementing these direct Federal welfare outlays are relatively small, occurring in only a few States.

General relief, which is wholly financed from State and local sources, makes up most of other cash assistance. Other public welfare spending includes vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

Hospitals. The Federal portion of this category includes, among other things, the operation and construction of Federal veterans hospitals. Expenditures for hospital facilities directly operated by State and local governments and payments to private medical facilities belong here. Medical vendor payments provide some variation in classification; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency are included under this heading.

Transportation. Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads, highways and city streets. These figures exclude interest on debt issued for highway purposes (included in interest on general debt) and highway policing costs (classified under police protection). Most State funds in this function go for regular highway facilities with the remainder for toll roads and bridges, which are generally administered by semi-autonomous agencies of the State governments.

The Federal Government accounts for a major portion of all direct general expenditure for water transport and terminal facilities and for air transportation, as indicated by table 10. These categories include subsidy payments and the provision of other aids to transportation by such agencies as the Federal Aviation Administration, Civil Aeronautics Board, Coast Guard, National Oceanic and Atmospheric Administration, and Maritime Administration, as well as gross expenditure of the St. Lawrence Seaway Development Corporation.

Natural Resources. Natural resources include expenditures for conservation and development of agricultural, forest, fish and game, mineral, and similar resources. Federal Government payments are mainly for gross amounts of commodity purchases in the form of price stabilization programs. No exclusion is made of commodities resold during the year or transfer to Federal aid programs. Other Federal natural resource activities pertain to multi-purpose power and reclamation projects (including the Tennessee Valley Authority), soil conservation and reclamation, forestry and mineral resources, agricultural research, and farm crop and mortgage insurance.

For State and local governments, natural resources covers activities pertaining to agriculture including extension services and experiment stations, soil conservation, flood control, irrigation, and drainage. However, water supply, electric utilities, and hydroelectric power activities are reported under utilities.

Police Protection. Local government payments for police and traffic safety activities amount to the most significant part of police protection. Federal agencies included in this category are the Federal Bureau of Investigation; Customs Service; Drug Enforcement Administration; Bureau of Alcohol, Tobacco, and Firearms; and Secret Service. State expenditure is mainly for highway police activities.

Utilities and Liquor Stores

Utility expenditure and liquor stores expenditure comprise all spending involved in provision and conduct of such undertakings—i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

State and local government utility revenue means only charges received for services. Other revenues received by utilities—for example, interest earnings—are counted as general revenues of a government (see definitions in appendix A).

Liquor stores are operated by certain municipalities in five States (Alaska, Minnesota, North Carolina, South Dakota and Wisconsin), counties in two States (Maryland and North Carolina) and by 17 State governments. Amounts reported in this financial category do not include revenue from State or local taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

INSURANCE TRUSTS

Every State and the District of Columbia operates a system of unemployment insurance and one or more public employee-retirement systems. Most of the States also administer workers' compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Among local governments, the primary financial activity in insurance trusts relates to publicly administered employee-retirement systems. Social Security (OASDHI) dominates the Federal insurance trust area.

Transactions of these various systems—exclusive of administrative cost (treated as general expenditure) and of government contributions (classified as intragovernmental transactions)—are reported as insurance trust revenue and insurance trust expenditure. Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure.

The coverage in a number of State-administered employee retirement systems includes local government employees either exclusively or with State employees. The local government contributions to State systems to pay the local employee portion are included under insurance trust revenue of the State government and as a direct expenditure of the local government. Although there is a flow of funds from one government to another, the census classification system does not count this as intergovernmental revenue because intergovernmental revenues are general revenues by definition. See the report Employee Retirement Systems of State and Local Governments: 1990-91 (GF91, No. 2) for additional specific information about employee-retirement systems.

INDEBTEDNESS

Federal gross debt outstanding includes public debt (subject to statutory limitations), as well as other obligations not subject to restrictions and representing Federal agency debt. All nonguaranteed obligations of Federal agencies are excluded from debt outstanding balances.[1]

State and local government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source—rents, charges, or tolls for example—related to the bond purpose as credit. Governments have become very active in providing financial assistance to private and nonprofit organizations through the issuance of tax exempt bonds. This financial intermediation by State and local governments—designated in this report as public debt for private purposes—covers a variety of activities including industrial development aid, assistance to commercial and retail developers, single-family and multifamily housing development, hospital and health care facilities, and pollution abatement plant and equipment expenditures.

A significant classification change in the reporting of statistics on indebtedness took place effective with the 1978-79 Annual Survey of Government Finances. Prior to that time both original issues and related advance refunding issues were included as debt outstanding of the government. Amounts reported for debt outstanding and retired and for debt offsets now reflect the "redemption" of original issues of bonds when no longer carried in the official accounts of governments.

The calculation of the annual change in total debt, as shown in table 25, requires information not published in this report. It is, however, available in detailed records from the Bureau of the Census.

LOTTERIES

There were 33 State and local government lotteries in operation during fiscal year 1990-91. In this report, the amounts available for distribution from lottery proceeds to various government funds are included in the miscellaneous revenue total. Please refer to table 35 in the publication State Government Finances: 1991 (GF91, No. 3) for detailed information on the income and apportionment of funds in individual lottery systems.

INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

Intragovernmental Flows

Census statistics ignore government fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its various funds, payments between funds have been eliminated. Thus, for example, a government's employer contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the retirement benefits are classified as a government expenditure—insurance trust expenditure in this example.

The substantial amount of interest paid by the Federal Treasury to the Federal insurance trust funds, which have all their reserves invested in Federal securities, is excluded from Federal interest expenditure and insurance trust revenue to avoid duplication of data in financial aggregates. State and local governments also pay some interest on debt that is held as investment securities by insurance funds they administer. However, because of difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

Intergovernmental Flows

Funds flowing between governments (subject to limited exceptions, mentioned below) are treated distinctively as intergovernmental revenue and intergovernmental expenditure. Mainly they represent grants-in-aid and the sharing of tax proceeds, but also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments, a State area, a county area, a type of local government, monies going from one government to another must be netted out to arrive at nonduplicative totals. These aggregations treat each government as if it were a "fund" under the intragovernmental flows described above. For example, under Arizona in table 29, which provides State area totals by level and type of government, the column for municipalities excludes any financial transactions between Phoenix and any other municipality in Arizona. Similarly, the local government column excludes transactions between Phoenix and any other Arizona local government, and the State area totals exclude both the interlocal and State-local amounts.

The value of intergovernmental aid "in-kind", such as commodities distributed by the Federal Government for school lunch purposes, is not treated as an intergovernmental revenue or expenditure. Furthermore, there are some kinds of transactions between governments that have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee-retirement system covers the employees of a second government, contributions by the latter are included,

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[1] Detailed statistics on Federal indebtedness appear in the *United States Government Annual Report (appendix),* and on a current basis in the *Daily Statement of the United States Treasury,* the *Monthly Statement of the United States Treasury,* and the *Quarterly Treasury Bulletin.*

without distinction, as part of the current operation expenditure of the donor government and as insurance trust revenue of the donee government.

2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding the securities involved.
3. No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers—e.g., in purchasing property, utility services, or supplies from one another. Under this method, where one government buys water or electricity from a second, the entire transaction is classified as utility with no intergovernmental component.

RELATION TO NATIONAL INCOME STATISTICS

Figures on State and local government "receipts" and "expenditures" which appear in the national income and product statistics issued by the U.S. Department of Commerce, Bureau of Economic Analysis, are based primarily on Census Bureau data on "revenue" and "expenditure." However, there are differences in the totals and some of the components of the two sets of statistics owing to differences in concepts and timing. The principal areas of differences are —

1. Census statistics on government finances include on a gross basis, revenue from sales and charges of publicly operated utilities, liquor stores, toll facilities and the like, and all expenditures of these undertakings. In the national income accounts, such commercial-type government activities are treated, in effect, as a part of the business sector of the economy. Accordingly, their charge revenue is excluded from "government receipts" and is applied as an offset to current government expenditures.
2. Census statistics on revenue and expenditure, respectively, include interest received on investments and interest paid on debt by State and local governments. In national income accounts, interest received is deducted from interest paid, and only the net interest paid is included in government expenditures.
3. In census statistics, revenues and benefit payments of unemployment compensation systems are classed as insurance trust amounts of State and local governments, while in national income accounts they are treated in the Federal Government sector.
4. Census figures include as revenue amounts from sale of real property, and as expenditure capital outlay amounts for purchase of land and existing structures. In national income accounts, such amounts are excluded.
5. In census data, employer contributions by State and local governments to self-administered employee-retirement systems are classed as intragovernmental transactions and excluded from revenue and expenditure totals. In national income accounts, however, such "government contributions to self-administered social insurance funds" are included in revenue and in expenditure as supplements to wage and salary payments.

A statistical reconciliation entitled "Relation of State and Local Government Receipts and Expenditures in the National Income and Product Accounts to Bureau of the Census Data" appears annually in the National Income Issue of the U.S. Department of Commerce's, *Survey of Current Business.*

SOURCES AND LIMITATIONS OF DATA

Federal Finance Statistics

Most of the Federal Government statistics here are based on figures for 1991 that appear in *The Budget of the United States Government for the Fiscal Year 1991.* For certain kinds of transactions, Census Bureau analysts also used the 1991 annual reports of the Secretary of the Treasury and of the Commissioner of Internal Revenue. Some supplementary details on Federal payments to State and local governments were obtained directly from the Federal agencies making the payments.

The classification used by the Bureau of the Census for reporting State and local government finance statistics differs in a number of important respects from the classification used in the United States Budget. Accordingly, it was necessary to recast Federal data as presented in the United States Budget in order to develop the government finance statistics presented in this report. This involved (1) grouping individual Federal receipt items and expenditure amounts for various agencies and appropriation items according to the functional framework used for reporting of State and local government finances and (2) applying those certain adjustments to many of the items in order to arrive at revenue and expenditure amounts as reported here. These adjustments took account of the following major differences between these series:

1. The financial transactions of government enterprises are included in Federal budget figures to the extent of their net effect (plus or minus) upon budget expenditures; Census figures include gross revenue and expenditure of government enterprises (other than loan and investment transactions).
2. Certain receipts are treated in the Federal budget as offsets against expenditures and result in reducing Federal expenditure totals of related activities. These are (1) receipts from various enterprises or market oriented Federal activities; (2) receipts from interest on loans the government has made; (3) receipts from sales of property or products; and (4) certain other reimbursements from non-Federal sources, as well as

receipts from charges for quarters and subsistence furnished to employees. For Census purposes, these amounts are counted as revenue and added back to expenditure.

3. Federal budget receipts and expenditures include various financial transactions of trust funds which before fiscal year 1967 were excluded. Such transactions are included in Census reporting of Federal revenue and expenditure, except for trust funds handled on an agency basis for State and local governments (e.g., the State accounts in the unemployment compensation fund, the District of Columbia funds).

4. Although interfund and intragovernmental transactions are netted out of Federal budget totals, such transfer amounts are included in Federal figures for various receipt and expenditure categories. Census figures exclude all such transfers.

5. Federal budget expenditures include interest accrued but not paid during the fiscal year; Census data on interest are on a disbursement basis.

6. The net excess of loan disbursements or loan repayments of Federal loan accounts is added to expenditures or to receipts in developing budget totals. Such loan transactions are excluded from Census reporting of Federal data.

State Government Finances

The statistics on State government finances shown in this report are based primarily on the annual Census Bureau survey of State finances for fiscal year 1991. Findings from that survey have been issued in various publications, with the most detailed figures appearing in *State Government Finances: 1991* (GF91, No. 3). Trained representatives of the U.S. Bureau of the Census compiled figures in detail from official records and reports of the various States for most of the State financial data. Data for tax revenue, some debt figures, and the finances of State administered retirement and miscellaneous insurance trust systems came from mail canvasses. As with local school systems, the Integrated Postsecondary Education Data Survey, conducted by the Center for Education Statistics in agreement with the Census Bureau, was the main source of State college and university data. The figures assembled by these various efforts were classified according to standard Census Bureau categories. Because of the collection methods and their relative importance, the State financial data received an intensive review.

Data on the finances of unemployment compensation systems were obtained from the Employment and Training Administration of the U.S. Department of Labor.

Local Government Finances

The local government sample. The sample of local governments is drawn from the 1987 Census of Governments and consists of certain local governments taken with certainty plus a sample below the certainty level. Units in the certainty group are: all county governments with a population greater than 50,000; all municipal and township governments with populations greater than 25,000, all school district governments with enrollments greater than 5,000, and certain specialized classes of governments such as school districts providing higher education and special districts providing transit services.

The remaining sampled units were selected with probability proportional to their financial activity. This criterion was applied first for each county area having 100,000 or more population and then for the balance of local governments in each State.

General-purpose governments. This annual survey assembled information for a sample of county, municipal, and township governments. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and central collection from State sources. Mail questionnaires went directly to 3,900 county, municipal, and township governments. Trained Census representatives compiled data for the 72 largest, most important county governments—generally those with a population of 500,000 or more—and the 49 largest municipal governments—those with a population of 300,000 or more. The balance of the county government data and municipal and township data was sought from cooperative Census Bureau-State arrangements.

The mail canvass involved the use of detailed census schedules with related reporting instructions. Census examiners reviewed the mail reports intensively and used extensive correspondence to supplement and verify incomplete and questionable information. In significant cases where returns of acceptable data could not be obtained by mail canvass or from available published sources, Census agents visited county and municipal government offices to obtain the basic statistics or important missing information.

Portions of the local government financial statistics presented in this publication were obtained from central sources in 38 States. Most of these sources are universities and State agencies with mandates to provide technical assistance to local governments and monitor their fiscal activities. The extent to which the Bureau of the Census information needs could be accommodated by the central source data systems varied from State to State. As a result, in some States the use of central source data was limited to certain types of local government or population size groups or to particular segments of the data set. The States in which some or all general purpose local government finance data were centrally obtained are—

Alaska
Arizona
Arkansas
California
Colorado
Florida
Georgia
Illinois
Indiana
Iowa
Kansas
Kentucky
Massachusetts
Michigan
Minnesota
Missouri
Montana
Nebraska
Nevada
New Hampshire
New Jersey
New Mexico
New York
North Carolina
North Dakota
Ohio
Oregon
Pennsylvania
Rhode Island
South Carolina
South Dakota
Tennessee
Utah
Oklahoma
Washington
West Virginia
Wisconsin
Wyoming

As with mail canvass questionnaires, centrally collected financial data sometimes needed supplementation for such items as debt, assets, or particular functional expenditures or revenue items. Census staff obtained these supplementary data from special tabulations in other State offices, printed reports, secondary sources, or from mail requests directly to the county municipal, or township governments.

Through these efforts only a minor percentage of the general purpose government sample—representing nearly all quite small governments—remained incomplete.

School districts. The education portion of the 1991 annual survey provided data for independent school districts and dependent school systems. This information came from three sources:

1. Higher education—Finance data were obtained from questionnaires used in the Integrated Postsecondary Education Data Survey conducted by the Center for Education Statistics as part of a joint data collection agreement between the Census Bureau and the U.S. Department of Education.

2. Mail canvass—Statistics for elementary and secondary school systems in Alaska and in the District of Columbia are based on the information received in response to a mail canvass of individual systems.

3. Central collection—State education agencies conduct surveys of elementary and secondary education systems that obtain finance data as part of a larger data collection effort. A high percentage of this information is often compatible with Census Bureau categories. In an effort to reduce respondent burden, the Census Bureau concluded a series of agreements with all States to share their data for this survey.

    These central data collection arrangements did not always provide sufficient information to meet all the needs of the Census Bureau survey. In those instances, other sources—most often different State offices—supplied information to supplement the basic data. The most common types of data needing supplementation were school lunch finances, indebtedness, cash and security holdings, and capital fund transactions. The procedures for incorporating these additional data with the core information required careful detailing to avoid duplication or underreporting.

Special district governments. This survey assembled information for a sample of special district governments. The mail canvass procedures were precisely the same as for general purpose governments—detailed schedules, intensive manual review, supplementation by correspondence, and field compilation if necessary.

A central data collection system for special district governments was used to obtain data in four States: California, Florida, Illinois, and New York. California and Illinois provided data for all special district governments, except for housing districts which were separately canvassed by mail. Florida provided data for all special district sample units. In New York, the central source supplied data for the sample health and fire districts; other New York special districts were canvassed by mail. As with mail canvass questionnaires, Census personnel examined these data thoroughly and verified incongruent data either with State officials or directly with local respondents.

For nonrespondent special district governments, Census Bureau analysts used other sources, some of them secondary, to complete the sample file. These efforts included using prior fiscal year data and secondary data compilations from the Bureau of Reclamation (U.S. Department of Interior), the American Hospital Association, Moody's Investors Services, and various State agencies.

Review Procedures

All schedules—mail canvass, those compiled by Census-trained enumerators from official sources, field enumerated and centrally collected—were examined for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computer edit checked for impossible or improbable entries and identified in detail the differences with prior data.

These procedures were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the U.S. Bureau of the Census if the tables or data tapes reveal potential data problems.

Population Data

The Population Division, Bureau of the Census, provided all population data used in this report both as an exhibit and in calculating per capita amounts. They are published in the annual series Current Population Reports, Population Estimates and Projections.

Derivative Statistics

This report shows computations that use financial data in combination with population or personal income. These statistics on "per capita" or "per $1,000 of personal income" make excellent tools for comparative analyses. Before initiating this type of study, however, refer to the portions of this text that focus on some of the difficulties inherent in this type of comparability study—for example, the allocation of government responsibility.

The calculations themselves use 1991 population data from the 1991 Population estimates and calendar year 1990 personal income data from the U.S. Department of Commerce, *Survey of Current Business* (August 1991). Table 35 contains a State listing of this information. In doing the arithmetic computations for per capita data, all original finance amounts were rounded to the nearest thousand and populations were in whole numbers. For the personal income calculations, finance amounts were rounded to the nearest thousand and income were rounded to the nearest million.

Statistical Nature of Data

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, changes in cash and security holdings, or the existence of a retirement system are all factors that might have an important influence on the balance between revenues and expenditures.

Statistical Reliability

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

Interval estimates with a prescribed confidence level can be calculated for each statistic by using the sample estimate and the standard error as estimated from the sample. For example, a 90-percent confidence interval can be constructed by adding 1.6 times the estimated standard error to the estimate and subtracting 1.6 times the estimated standard error from the estimate. If intervals were constructed in such a manner for all possible samples of the same design and size, about 90 percent of them would include the complete enumeration statistic.

In this report, all comparisons (e.g., year-to-year, State-to State, etc.) are made at the 90-percent confidence level. In order to make such comparisons, a 90 percent confidence interval should be constructed around the difference in the two estimates. For example, an increase between two years can be tested by constructing a 90 percent confidence interval about the difference in the first year's estimate and the second year's estimate. The hypothesis that the two estimates are the same would be rejected if the confidence interval about the difference does not include zero. A statement could then be made about an increase or decrease.

State government finance data are not subject to sampling; consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Nationwide estimates of local government finance items and totals in this report are based upon summations of State-by-State data; consequently, these estimates are more reliable than the State area data. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent and other local government totals are generally subject to sampling variability of less than 1 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing which would occur if a complete census had been conducted under the same conditions as the sample. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

Appendix E contains the relative standard errors of major financial variables for each of the States and for the nation. The relative standard error is the estimated standard error expressed as a percent of the estimated total or proportion.

Interarea Comparisons

Use caution in attempting to draw conclusions from direct interstate or intergovernmental comparisons of financial amounts. Such comparisons should take into account the diversity of responsibilities for various functions among different governments. Some State governments, for example, directly administer certain activities which elsewhere are undertaken by local governments, with or without State fiscal aid. Even within individual States, one may observe marked diversity in the scope of functions performed by governments of a particular type, such as classes of municipal governments with differing responsibilities.

One variable that affects the scope and scale of government finances significantly is the placement of responsibility for administration of local public schools. In most States, this function is assigned to independent school districts. In many instances, however, including several of the largest cities, the school system is part of the municipal, county, or township governments. Of similar nature are differences in State versus city, county, or township administration of public assistance programs, or of public hospital facilities and services.

Relation to Historic Data

In general, the statistics presented here closely parallel in concept, coverage, and classification the data in corresponding annual reports and in the quinquennial Census of Governments. For a detailed comparative analysis, however, take into account the following changes that have occurred:

Number of local governments	1987	1982	1977
County	3,042	3,041	3,042
Municipal	19,200	19,076	18,862
Township	16,691	16,734	16,822
School district	14,721	14,851	15,174
Special district	29,532	28,078	25,962

Functional salary and wage data were not collected in the 1988-89 Annual Finance Survey. For fiscal years 1977 through 1981 the data collection effort included this information.

ADDITIONAL DATA AND INFORMATION

The Census Bureau makes available on magnetic tape the data used for this publication. Providing much greater detail than is published, the two available formats are 91SAM (formerly File A), individual State and local government records; and 91EST (formerly File B), 416 summary records for State and local governments by State, level, and type of government. For further information, write to Customer Services Branch, Data Users Services Division, U.S. Bureau of the Census, Washington, DC 20233 (telephone 301-763-4100).

State and local government finance data will be made available on floppy diskette as part of the 1991 Government Finances on Diskette Series. One of the data sets in this series is an electronic version of all data tables found in the government finances report. Data on diskette for fiscal years 1989 and 1990 are available now from Customer Services. The 1991 series will be available shortly after the release of Government Finances: 1990-91 (fall 1993). For more information about the diskette series, contact Governments Division on 301-763-7664.

Additionally, State and local government summary data, by State, for nearly 60 data items will be made available on CENDATA, the Census Bureau's online information service. This service is provided through DIALOG and CompuServe. Population and personal income data are provided for computing derived statistics, like per capita amounts. For more details and information about these services contact CompuServe (telephone 800-848-8199) or DIALOG (telephone 800-334-2564). You can also obtain a free brochure from the Census Bureau about how to get online information by writing to Data User Services Division, ATTN: CENDATA, Bureau of the Census, Washington DC 20233 or by calling 301-763-2074.

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

-	Represents zero or rounds to zero.
NA	Not available.
X	Not applicable.

FINDINGS

- Federal, State, and local government revenue from all sources amounted to $2.124 trillion in 1990-91, up 3.8 percent from prior year.
- Total government expenditure stood at $2.379 trillion in 1990-91, up 7.2 percent from the prior year.
- Insurance trust transactions (mostly Federal Social Security) accounted for 23.8 percent of the revenue collections and 20.8 percent of total expenditures in 1990-91.
- Government debt increased by 11.5 percent from the prior year to $4.599 trillion in 1990-91. Over 80 percent of all government debt belongs to the Federal Government.
- State and local government revenue amounted to $1.081 trillion in 1990-91, an increase of 4.7 percent from 1989-90.
- State and local government expenditure totaled $1.063 billion in 1990-91, up 8.9 percent from 1989-90.
- State and local government debt was $915.7 billion in 1990-91. This reflected a 6.7 percent rise from 1989-90.
- Cash and security holdings of State and local governments totaled $1.563 trillion, or 4.8 percent more than 1989-90 amount of $1.491 trillion.
- Federal sources provide the most significant share of government revenue. In 1990-91, the Federal Government supplied 76.7 percent of all government insurance trust revenue, 55.0 percent of all government taxes, and 42.9 percent of all government charges and miscellaneous general revenue.
- Federal predominance in revenue generation also appears in derivative calculations such as in per capita data and amounts per $1,000 of personal income. Table 3, for example, shows that per capita taxes in 1990-91 were $2,546 for the Federal Government, whereas State and

local government per capita taxes were $1,234 and $852 respectively. Expressed as amounts per $1,000 of personal income, Federal taxes were $138; State, $67; and local governments, $46.

- The three levels of government have marked differences in their tax structure. For example, individual and corporate income taxes supplied 88.1 percent of Federal tax revenues in fiscal year 1990-91. For State governments, sales taxes contributed 49.4 percent of total taxes, and income taxes 38.5 percent. Over three-fourths of local government taxes were derived from property taxes.
- Nonproperty tax receipts of State and local governments taxes amounted to $357.4 billion, or 33.1 percent of all revenue. General sales and gross receipts taxes accounted for $185.6 billion or 17.2 percent of all revenue.
- Major sources of current charges also varied according to level of government. Of total 1990-91 Federal current charges amounting to $86.3 billion, 49.4 percent, or $42.6 billion derived from postal service fees. State institutions of higher education provided over half ($25.5 billion) of State government total current charges. Charges assessed by local government administered hospitals contributed almost one-third of the 77.9 billion locally collected current charges in 1990-91.
- When analyzed by level and type of government, as in table 6, it is apparent that certain governments rely heavily on revenues collected by a different government. Local governments, for example, obtain one-third of all funds from the Federal Government and their States. Over one-fifth (20.4 percent) of all State income comes from the Federal Government but some is in turn passed on to local governments.
- More than half (53.9 percent, or $1.283 trillion), of Federal, State, and local expenditure was for current operation, of which $520.7 billion was expended for salaries and wages. Table 7 shows detail of government expenditure.
- The Federal Government dominated certain object expenditure categories, totalling 85.0 percent of insurance benefit payments, 76.0 percent of interest on debt, and 74.3 percent of assistance and subsidies. State and local governments, on the other hand, were the major factor in construction outlays as local governments made more than one half ($59.0 billion) and State governments expended over a third ($37.6 billion) of the total.
- Of Federal, State, and local salary and wage payments, 49.7 percent was spent by local governments, 29.6 percent by Federal Government, and 20.7 percent by States.
- Table 9 shows markedly different functional emphasis for expenditures by level of government. More than two-thirds of Federal outlays were made for three categories—national defense and international relations (24.7 percent), insurance trust benefits (28.4 percent), and interest on debt (13.2 percent). State expenditures for education totalled $196.6 billion, about one-third of all State outlays.

  However, a large portion of this education expenditure, $116.2 billion, was intergovernmental aid from both Federal and State sources distributed to local schools. In addition to education, State governments committed a significant portion of their outlays for public welfare (19.8 percent), insurance trust benefits (10.2 percent), and highways (7.5 percent). As a whole, State expenditures in these four functional areas came to 70.0 percent of total State outlays.
- Total fiscal year 1990-91 government indebtedness was $4.599 trillion. Federal debt, comprising $3.683 trillion, or 80.1 percent of the total, excludes all nonguaranteed obligations of Federal agencies.
- Of the $915.7 billion in State and local government debt at the end of fiscal year 1990-91, more than 97.6 percent ($894.0 billion) represented long-term obligations. Short-term debt amounted to $21.7 billion.
- Nonguaranteed debt, sometimes called revenue debt, accounted for more than two-thirds ($624.8 billion) of State and local government long term totals.
- Three States—California ($76.5 billion), New York ($65.6 billion), and Florida ($44.8 billion)— accounted for almost a third of State and local nonguaranteed debt.
- Cash and security holdings held by State and local governments increased 4.8 percent from fiscal year 1989-90 to a total of $1.563 trillion at the end of fiscal year 1990-91. Slightly less than one half of State and local cash and security holdings at the end of fiscal year 1990-91 was held in employee-retirement funds. Retirement systems in 11 States account for almost one-third of the total cash assets.
- Federal Social Security and Medicare dominated government insurance trust finances, comprising about three-fourths of both revenues and expenditures during fiscal year 1990-91. Employee retirement revenue and expenditure consisted of about 73.9 and 56.8 percent respectively of the State and local government insurance trust totals.

Figure 1
Federal Government Revenue by Source: 1990–91

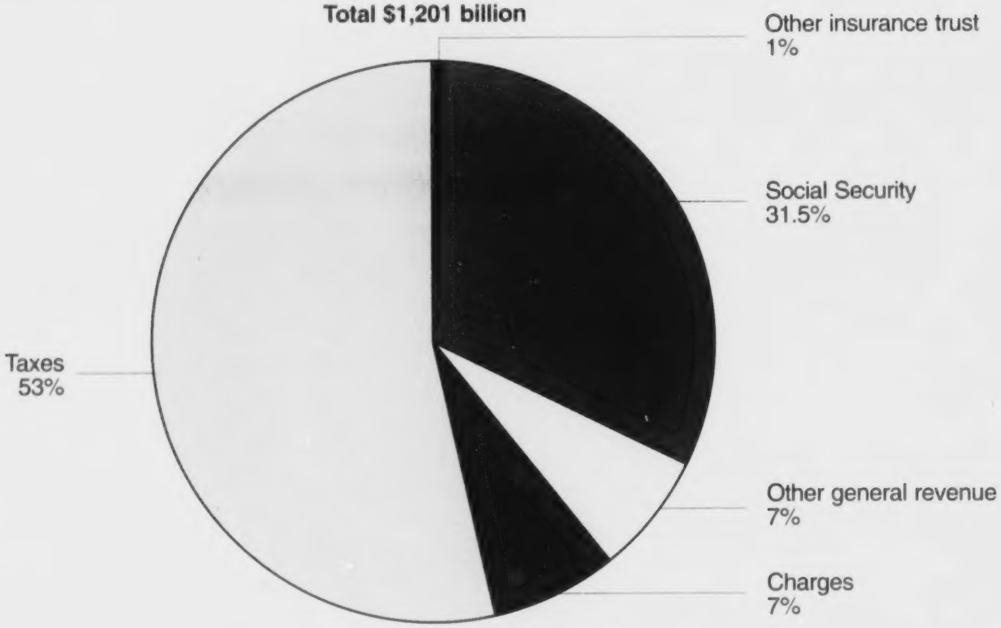

Figure 2
State and Local Government Revenue by Major Financial Sector and Source: 1990–91

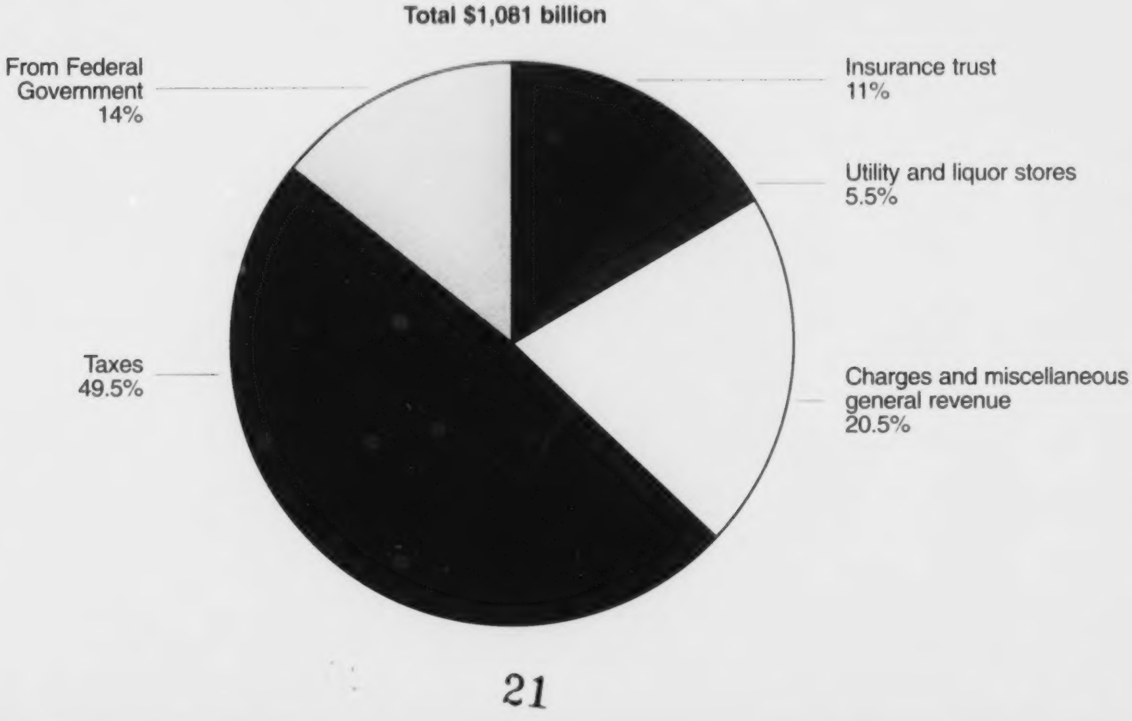

Figure 3
Federal Government Tax Revenue by Source: 1990–91

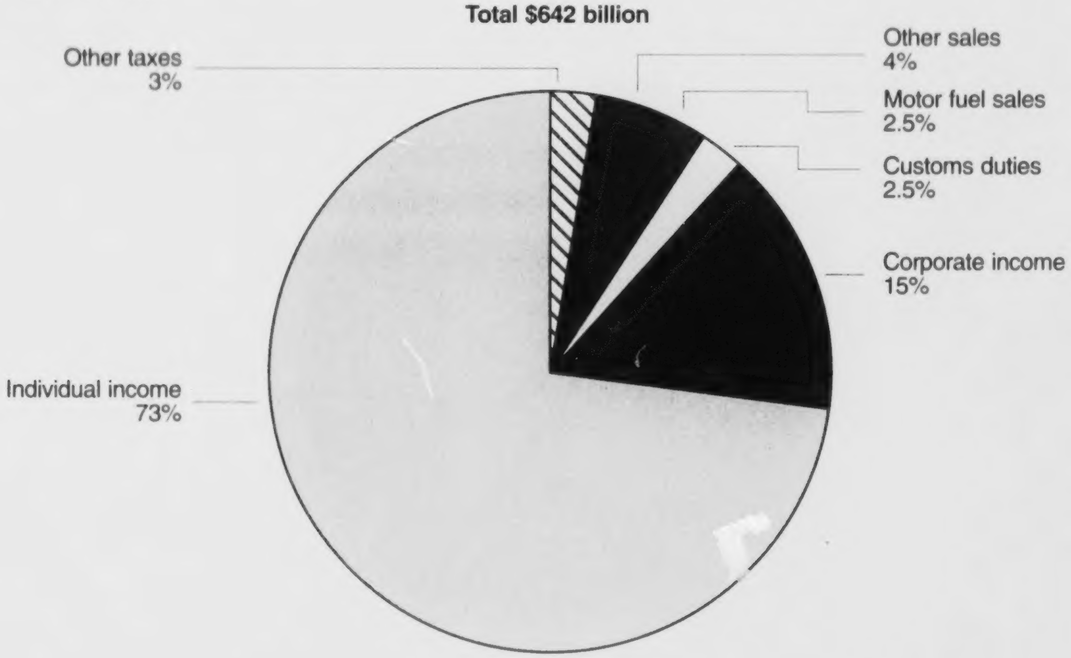

Figure 4
State and Local Tax Revenue by Source: 1990–91

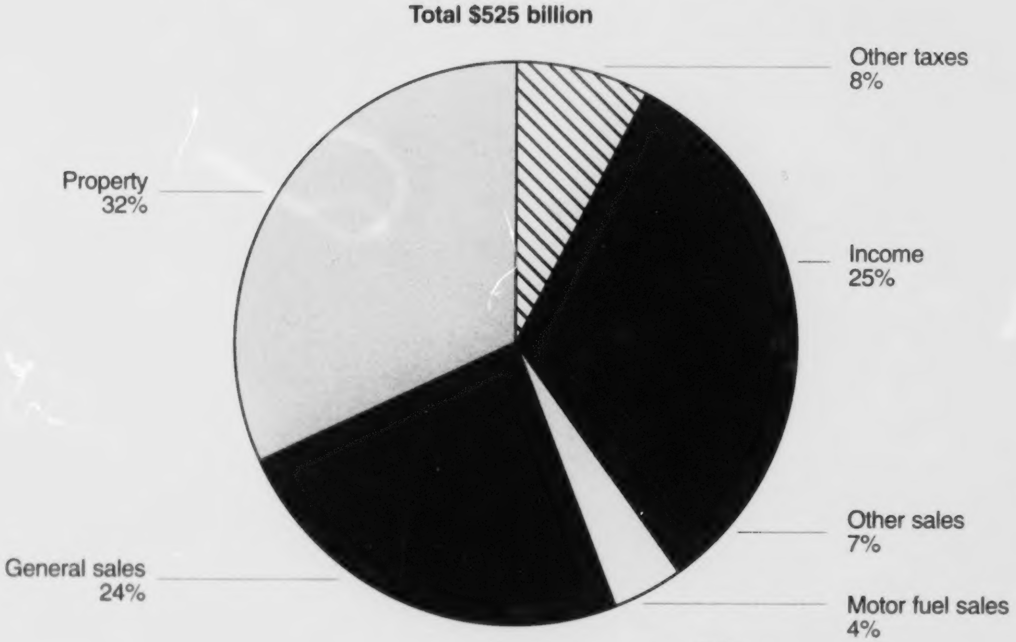

Figure 5
Federal Government Expenditure by Selected Function: 1990–91

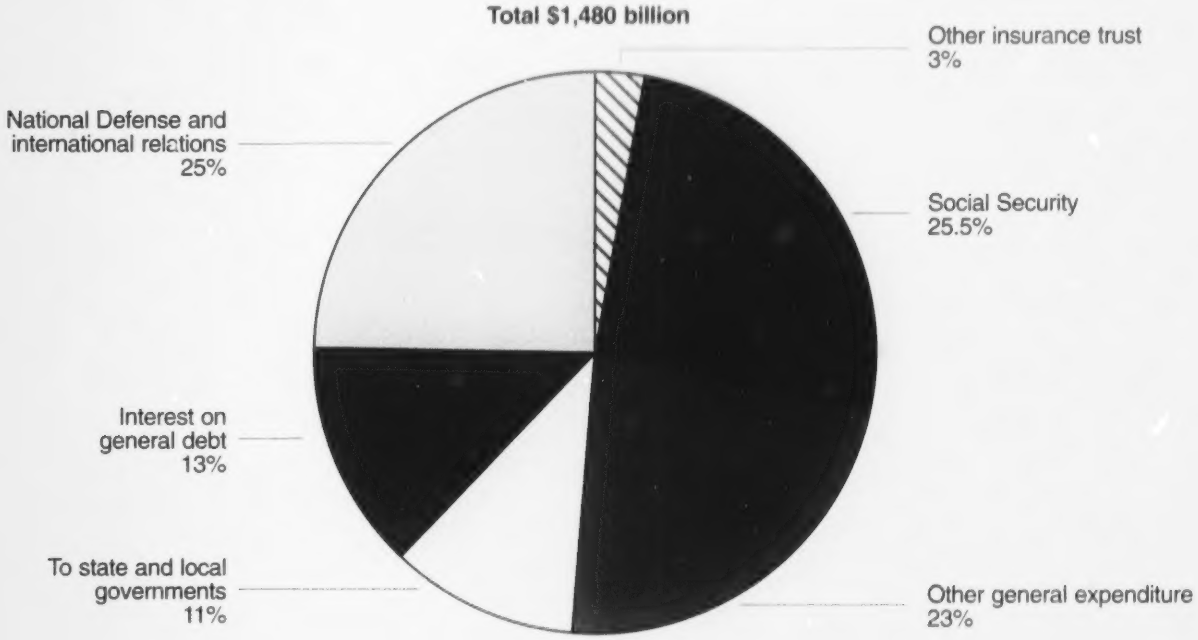

Figure 6
State and Local Government Expenditure by Selected Function: 1990–91

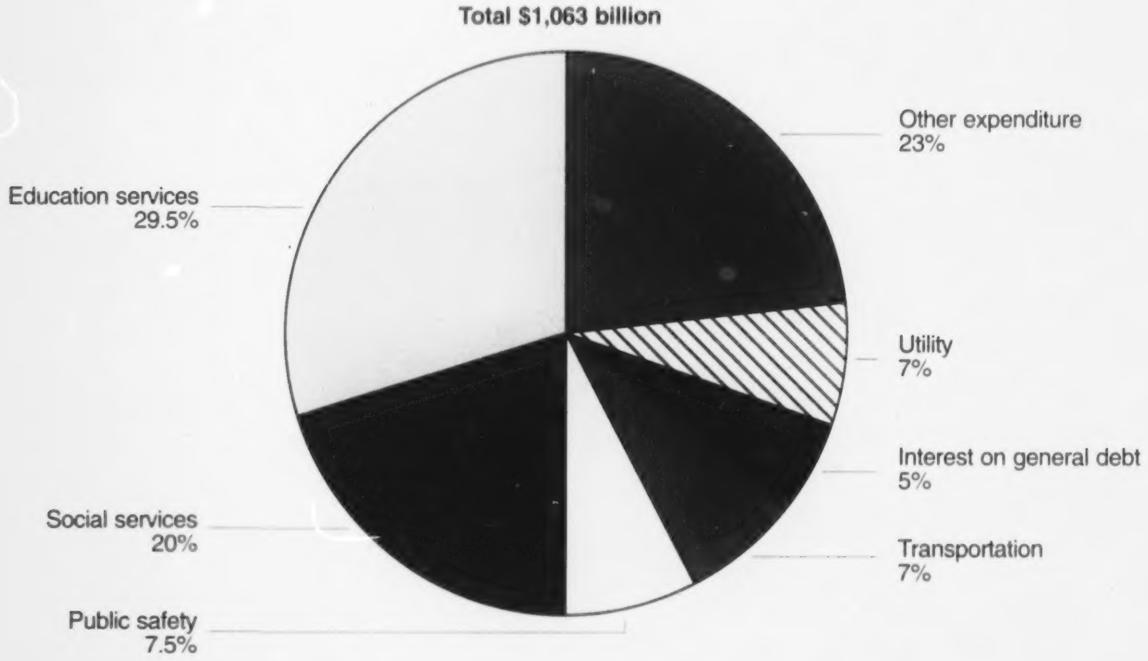

Figure 7
Percent of State and Local Government General Revenue for Selected items: 1966 to 1991

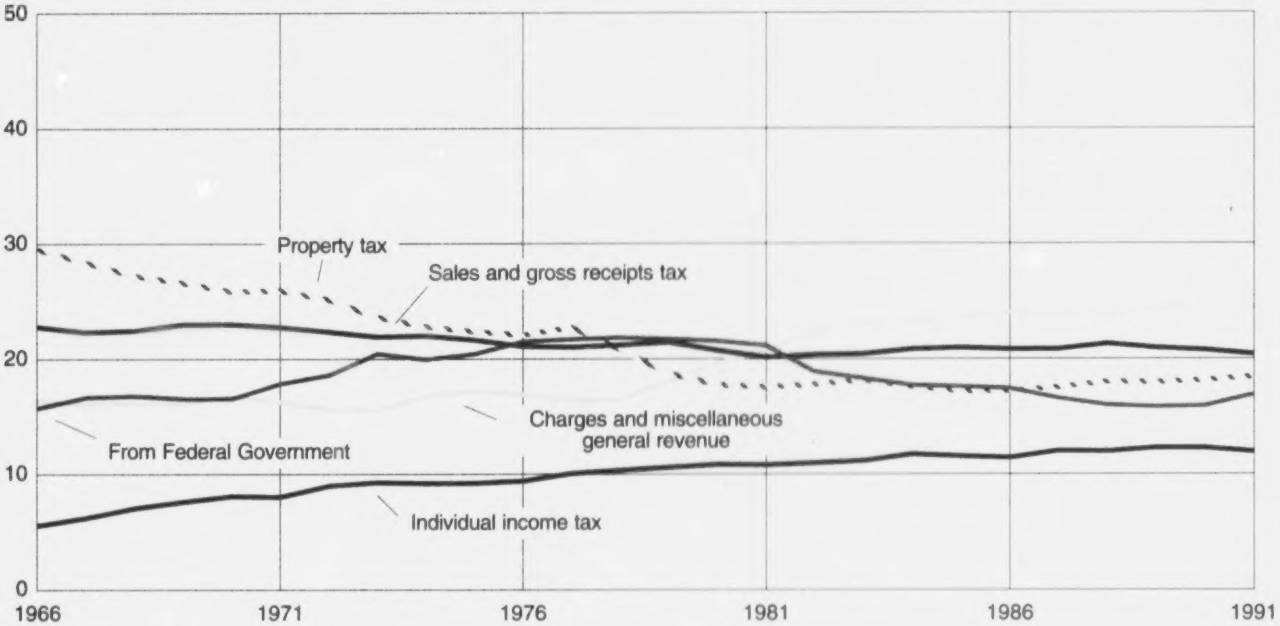

Figure 8
Percent of State and Local Government General Expenditure for Selected Functions: 1966 to 1991

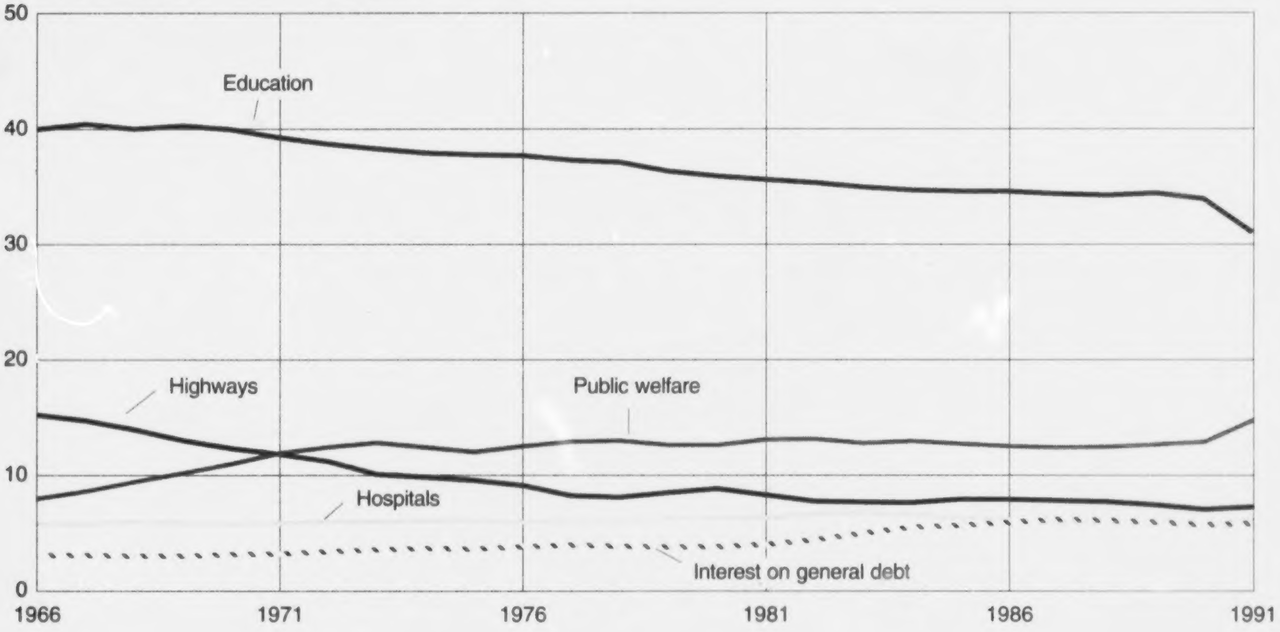

Table 1. Summary of Federal, State, and Local Government Finances: 1987-88 to 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Amount (million dollars)				Per capita			
	1990-91	1989-90	1988-89	1987-88	1990-91	1989-90	1988-89	1987-88
	1	2	3	4	5	6	7	8
REVENUE								
Revenue, total	**2 124 211**	**2 046 998**	**1 917 492**	**1 775 999**	**8 423.49**	**8 230.46**	**7 724.38**	**7 225.18**
General revenue	1 557 213	1 493 179	1 400 518	1 298 856	6 175.08	6 003.69	5 641.81	5 284.05
Taxes	1 167 337	1 133 886	1 084 500	998 341	4 629.04	4 559.07	4 368.77	4 061.48
Property	167 999	155 613	142 525	132 212	666.20	625.68	574.14	537.87
Sales, gross receipts, and customs	244 065	231 855	218 543	209 056	967.83	932.23	880.37	850.49
Individual income	577 168	572 524	543 497	489 531	2 288.74	2 301.97	2 189.41	1 991.52
Corporation net income	120 328	117 073	129 213	117 858	477.16	470.72	520.52	479.48
Other taxes	57 776	56 821	50 723	49 683	229.11	228.46	204.33	202.12
Charges and miscellaneous general revenue	389 876	359 293	316 018	300 515	1 546.04	1 444.63	1 273.04	1 222.57
Utility and liquor store revenue	60 736	58 642	56 225	52 516	240.85	235.79	226.50	213.65
Insurance trust revenue	506 262	495 176	460 749	424 628	2 007.57	1 990.98	1 856.07	1 727.48
Social Security and Medicare insurances (OASDHI)	378 510	361 684	339 493	310 023	1 500.97	1 454.24	1 367.61	1 261.25
Unemployment compensation	18 209	18 541	19 905	17 468	72.21	74.55	80.19	71.06
Employee retirement	91 652	98 669	85 598	82 262	363.44	396.72	344.82	334.66
Other insurance trust revenue	17 891	16 283	15 753	14 875	70.95	65.47	63.46	60.51
EXPENDITURE								
Expenditure, total	**2 379 169**	**2 218 826**	**2 030 753**	**1 920 097**	**9 434.52**	**8 921.34**	**8 180.64**	**7 611.40**
By character and object:								
Current operation	1 282 688	1 190 147	1 072 797	1 027 052	5 086.46	4 785.28	4 321.63	4 178.29
Capital outlay	227 225	220 993	211 734	197 851	901.05	888.56	852.94	804.90
Construction	107 145	98 566	95 825	89 066	424.88	396.31	386.02	362.34
Equipment, land, and existing structures	120 080	122 427	115 909	108 785	476.18	492.25	466.92	442.56
Assistance and subsidies	118 421	106 602	101 832	96 104	469.59	428.62	410.22	390.97
Interest on debt	256 675	246 866	229 767	210 922	1 017.84	992.59	925.59	858.08
Insurance benefits and repayments	494 160	454 218	414 624	388 168	1 959.57	1 826.30	1 670.26	1 579.16
Exhibit: Expenditure for salaries and wages	520 695	487 090	456 136	430 601	2 064.80	1 958.46	1 837.49	1 751.79
By function:								
General expenditure	1 804 005	1 686 807	1 542 620	1 461 880	7 153.73	6 782.22	6 214.25	5 947.27
Current expenditure	1 593 828	1 482 433	1 346 272	1 278 831	6 320.28	5 960.49	5 423.29	5 202.58
Capital outlay	210 177	204 373	196 348	183 049	833.45	821.73	790.96	744.69
Selected Federal programs:								
National defense and international relations	366 112	344 069	346 338	329 993	1 451.81	1 383.41	1 395.18	1 342.49
Postal service	43 102	39 065	36 472	33 892	170.92	157.07	146.92	137.88
Space research and technology	13 514	12 063	10 806	8 866	53.59	48.50	43.53	36.07
Education services:								
Education	329 494	305 552	280 713	256 960	1 306.60	1 228.55	1 130.82	1 045.37
Libraries	4 839	4 528	4 250	3 776	19.19	18.21	17.12	15.36
Social services and income maintenance:								
Public welfare	167 681	140 734	126 132	115 113	664.93	565.85	508.11	468.31
Hospitals	63 829	58 895	55 260	51 497	253.11	236.80	222.61	209.50
Health	38 988	33 592	29 831	27 292	154.60	135.06	120.17	111.03
Social insurance administration	8 193	7 716	7 352	7 166	32.49	31.03	29.62	29.15
Veterans' services	19 163	17 505	18 815	18 474	75.99	70.38	75.79	75.16
Transportation:								
Highways	65 602	61 913	58 881	55 998	260.14	248.94	237.19	227.81
Air transportation	12 390	10 983	10 180	9 537	49.13	44.16	41.01	38.80
Water transport and terminals	4 866	4 524	4 072	3 954	19.29	18.19	16.40	16.08
Other transportation	1 190	1 119	1 156	1 047	4.72	4.50	4.66	4.26
Public safety:								
Police protection	38 942	35 921	32 723	30 934	154.42	144.43	131.82	125.85
Fire protection	13 796	13 186	11 932	11 753	54.71	53.02	48.07	47.81
Correction	29 297	26 229	22 500	20 154	116.18	105.46	90.64	81.99
Protective inspection and regulation	6 008	5 570	5 081	4 724	23.82	22.40	20.47	19.22
Environment and housing:								
Natural resources	56 949	80 915	64 353	90 119	225.83	325.34	259.24	366.63
Parks and recreation	17 718	16 007	14 641	13 670	70.26	64.36	58.98	55.61
Housing and community development	33 346	32 430	28 230	25 224	132.23	130.39	113.72	102.62
Sewerage	19 676	18 309	17 039	16 329	78.02	73.62	68.64	66.43
Solid waste management	11 338	10 144	8 734	7 350	44.96	40.79	35.18	29.90
Government administration:								
Financial administration	27 204	24 200	22 125	20 454	107.88	97.30	89.13	83.21
Judicial and legal	19 373	17 389	15 536	13 852	76.82	69.91	62.58	56.35
General public buildings	6 051	5 643	5 145	4 788	24.00	22.69	20.73	19.48
Other government administration	11 553	10 314	9 407	9 016	45.81	41.47	37.89	36.68
Interest on general debt	247 376	237 691	220 883	202 437	980.96	955.70	889.80	823.56
General expenditure, n.e.c.	126 416	110 601	74 032	67 512	501.30	444.70	298.23	274.65
Utility and liquor store expenditure	81 004	77 801	73 509	70 049	321.22	312.82	296.12	284.97
Insurance trust expenditure	494 160	454 218	414 624	388 168	1 959.57	1 826.30	1 670.26	1 579.16
Social Security and Medicare insurances (OASDHI)	376 933	350 435	321 335	299 475	1 494.72	1 409.01	1 294.46	1 218.33
Unemployment compensation	22 222	16 586	12 952	13 206	88.12	66.69	52.17	53.72
Employee retirement	75 745	69 783	64 385	60 496	300.36	280.58	259.37	246.11
Other insurance trust expenditure	19 259	17 414	15 951	14 992	76.37	70.02	64.26	60.99
Indebtedness—total debt outstanding at end of fiscal year	4 598 765	4 124 079	3 680 189	3 369 615	18 236.26	16 581.88	14 825.19	13 708.38

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Table 2. Summary of Government Finances by Level and Type of Government: 1990-91

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	All governments[1]	Federal Government	State and local governments[1]	State governments	Local governments					
					Total[1]	County[1]	Municipal[1]	Township[1]	School district[1]	Special district[1]
	1	2	3	4	5	6	7	8	9	10
REVENUE										
Revenue, total[1]	**2 124 211**	**1 200 682**	**1 080 862**	**659 948**	**612 182**	**142 107**	**210 498**	**20 010**	**188 114**	**64 574**
General revenue[1]	1 557 213	812 339	902 207	551 722	541 752	137 223	164 319	18 794	187 107	47 431
Intergovernmental revenue[1]	(1)	3 234	154 099	143 534	201 833	49 863	46 260	4 494	100 752	13 586
From Federal Government	(1)	-	154 099	134 926	19 173	3 058	7 615	212	1 344	6 944
From State government	(1)	3 234	(1)	-	182 660	44 535	34 901	3 862	96 252	3 110
From local governments[1]	(1)	-	(1)	8 607	(1)	2 271	3 744	420	3 156	3 532
General revenue from own sources	1 557 213	809 105	748 108	408 188	339 920	87 360	118 059	14 301	86 355	33 845
Taxes	1 167 337	641 982	525 355	310 561	214 794	52 154	72 213	11 286	71 433	7 708
Property	167 999	-	167 999	6 228	161 772	38 610	37 654	10 479	69 669	5 359
Sales, gross receipts, and customs	244 065	58 495	185 570	153 535	32 036	9 700	19 604	36	618	2 078
Individual income	577 168	467 827	109 341	99 279	10 062	1 513	7 709	271	568	-
Corporation net income	120 328	98 086	22 242	20 357	1 886	-	1 886	-	-	-
Other taxes	57 776	17 574	40 202	31 163	9 039	2 330	5 359	500	579	271
Charges and miscellaneous general revenue	389 876	167 123	222 753	97 627	125 126	35 206	45 846	3 015	14 922	26 137
Utility and liquor store revenue	60 736	-	60 736	6 474	54 263	1 901	34 486	1 053	-	16 817
Insurance trust revenue	506 262	388 343	117 919	101 752	16 167	2 984	11 693	156	1 007	326
Social Security and Medicare insurances (OASDHI)	378 510	378 510	-	-	-	-	-	-	-	-
Unemployment compensation	18 209	184	18 025	17 952	74	-	74	-	-	-
Employee retirement	91 652	4 446	87 206	71 113	16 093	2 984	11 620	156	1 007	326
Other insurance trust revenue	17 891	5 203	12 688	12 688	-	-	-	-	-	-
EXPENDITURE										
Expenditure, total[1]	**2 379 169**	**1 479 509**	**1 063 270**	**628 836**	**622 911**	**144 203**	**211 506**	**20 698**	**190 712**	**65 311**
By character and object:										
Intergovernmental expenditure[1]	(1)	160 145	3 466	186 540	5 401	6 224	4 869	1 040	593	2 195
Current operation	1 282 688	520 681	762 007	287 079	474 928	102 308	147 644	16 203	169 712	39 061
Capital outlay	227 225	95 575	131 650	47 937	83 713	16 430	34 106	2 548	16 807	13 822
Construction	107 145	10 491	96 654	37 647	59 006	11 947	23 977	1 829	9 645	11 609
Equipment, land, and existing structures	120 080	85 084	34 996	10 290	24 706	4 483	10 129	719	7 162	2 213
Assistance and subsidies	118 421	87 965	30 456	18 876	11 580	9 016	2 549	14	-	-
Interest on debt	256 675	195 142	61 533	24 189	37 344	8 552	14 786	743	3 277	9 986
Insurance benefits and repayments	494 160	420 001	74 159	64 214	9 945	1 673	7 552	149	324	247
Exhibit: Expenditure for salaries and wages[2]	520 695	154 289	366 406	107 679	258 727	50 992	72 108	7 803	112 640	15 184
By function:										
General expenditure[1]	1 804 005	1 059 508	908 108	554 901	541 683	139 267	164 226	19 357	190 388	37 964
Current expenditure[1]	1 593 828	963 933	793 506	509 500	472 482	123 934	137 384	17 036	173 581	30 065
Capital outlay	210 177	95 575	114 602	45 401	69 201	15 332	26 842	2 321	16 807	7 899
Selected Federal programs:										
National defense and international relations	366 112	366 112	-	-	-	-	-	-	-	-
Postal service	43 102	43 102	-	-	-	-	-	-	-	-
Space research and technology	13 514	13 514	-	-	-	-	-	-	-	-
Education services:										
Education	329 494	44 729	309 302	196 648	229 263	19 821	18 793	5 600	187 111	41
Libraries	4 839	527	4 442	696	4 161	1 304	2 119	264	-	587
Social services and income maintenance:										
Public welfare	167 681	119 135	130 402	124 456	29 337	20 171	8 941	205	-	-
Hospitals	63 829	9 796	54 404	24 466	30 453	14 164	7 049	67	-	9 348
Health	33 988	18 411	26 706	21 412	12 749	9 362	2 769	170	-	572
Social insurance administration	8 193	7 995	3 250	3 238	12	-	12	-	-	-
Veterans' services	19 153	19 006	157	157	-	-	-	-	-	-
Transportation:										
Highways	65 602	15 276	64 937	47 038	26 125	10 246	12 627	2 771	-	763
Air transportation	12 390	6 673	7 233	1 071	6 476	1 606	2 970	14	-	1 958
Water transport and terminals	4 866	2 819	2 049	518	1 562	79	485	5	-	1 002
Other transportation	1 190	-	1 190	2 833	1 663	679	1 595	52	-	1 359
Public safety:										
Police protection	38 942	6 725	32 772	5 506	27 988	7 332	19 388	1 558	-	-
Fire protection	13 796	-	13 796	-	13 825	1 822	10 045	928	-	1 204
Correction	29 297	2 122	27 356	19 240	9 623	7 447	2 252	5	-	-
Protective inspection and regulation	6 008	-	6 008	3 939	2 141	441	1 569	131	-	-
Environment and housing:										
Natural resources	56 949	46 549	12 575	10 256	2 856	1 371	227	31	-	1 254
Parks and recreation	17 718	1 866	15 930	3 077	13 202	2 830	8 450	576	-	1 460
Housing and community development	33 346	30 199	16 648	2 827	14 916	1 214	8 286	87	-	5 490
Sewerage	19 676	-	19 676	1 594	18 928	2 404	11 316	983	-	5 128
Solid waste management	11 338	-	11 338	1 269	10 188	2 386	6 287	1 119	-	520
Government administration:										
Financial administration	27 204	10 308	16 995	9 101	8 011	3 613	3 907	532	-	-
Judicial and legal	19 373	6 384	15 378	6 757	9 490	7 052	2 291	161	-	-
General public buildings	6 051	-	6 051	1 453	4 598	2 317	1 947	334	-	-
Other government administration	11 553	1 516	10 037	2 598	7 460	2 896	3 904	665	-	-
Interest on general debt	247 376	195 142	52 234	23 393	28 841	8 223	11 370	688	3 277	5 282
General expenditure, n.e.c.	126 416	91 602	47 242	41 359	27 814	10 435	15 628	2 410	-	1 948
Utility and liquor store expenditure	81 004	-	81 004	9 721	71 283	3 263	39 728	1 191	-	27 100
Insurance trust expenditure	494 160	420 001	74 159	64 214	9 945	1 673	7 552	149	324	247
Social Security and Medicare insurances (OASDHI)	376 933	376 933	-	-	-	-	-	-	-	-
Unemployment compensation	22 222	87	22 135	22 017	119	-	119	-	-	-
Employee retirement	75 745	33 624	42 121	32 295	9 826	1 673	7 433	149	324	247
Other insurance trust expenditure	19 259	9 357	9 902	9 902	-	-	-	-	-	-
Indebtedness—total debt outstanding at end of fiscal year	4 598 765	3 683 054	915 711	345 554	570 157	121 755	226 554	11 111	56 755	153 982

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[1] Duplicative intergovernmental transactions are excluded; see text.

[2] Includes pay and allowances for military personnel.

Table 3. Summary of Government Finances in Relation to Population and Personal Income by Level of Government: 1990-91

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Amount per capita					Amount per $1,000 personal income				
			State and local					State and local		
	All governments	Federal	Total[1]	State	Local[1]	All governments	Federal	Total[2]	State	Local[2]
	1	2	3	4	5	6	7	8	9	10
REVENUE										
Revenue, total[3]	**8 423.49**	**4 761.27**	**4 286.13**	**2 623.22**	**2 427.59**	**455.58**	**257.51**	**231.81**	**141.96**	**131.29**
General revenue[3]	6 175.08	3 221.30	3 577.67	2 193.04	2 148.30	333.97	174.22	193.49	118.68	116.19
Intergovernmental revenue[3]	(3)	12.82	611.07	570.53	800.36	(3)	.69	33.05	30.88	43.29
From Federal Government	(3)	-	611.07	536.32	76.03	(3)	-	33.05	29.02	4.11
From State government	(3)	12.82	(3)	-	724.33	(3)	.69	(3)	-	39.17
From local governments[3]	(3)	-	(3)	34.21	(3)	(3)	-	(3)	1.85	(3)
General revenue from own sources	6 175.08	3 208.48	2 966.60	1 622.50	1 347.94	333.97	173.53	160.45	87.81	72.90
Taxes	4 629.04	2 545.76	2 083.28	1 234.45	851.76	250.36	137.68	112.67	66.81	46.07
Property	666.20	-	666.20	24.75	641.50	36.03	-	36.03	1.34	34.69
Sales, gross receipts, and customs	967.83	231.96	735.87	610.28	127.04	52.34	12.55	39.80	33.03	6.87
Individual income	2 288.74	1 855.15	433.59	394.62	39.90	123.78	100.33	23.45	21.36	2.16
Corporation net income	477.16	388.96	88.20	80.92	7.48	25.81	21.04	4.77	4.38	.40
Other taxes	229.11	69.69	159.42	123.87	35.84	12.39	3.77	8.62	6.70	1.94
Charges and miscellaneous general revenue	1 546.04	662.72	883.32	388.06	496.18	83.62	35.84	47.77	21.00	26.84
Utility and liquor store revenue	240.85	-	240.85	25.73	215.18	13.03	-	13.03	1.39	11.64
Insurance trust revenue	2 007.57	1 539.96	467.61	404.46	64.11	106.58	83.29	25.29	21.89	3.47
Social Security and Medicare insurances (OASDHI)	1 500.97	1 500.97	-	-	-	81.18	81.18	-	-	-
Unemployment compensation	72.21	.73	71.48	71.36	.29	3.91	.04	3.87	3.86	.02
Employee retirement	363.44	17.63	345.81	282.66	63.82	19.66	.95	18.70	15.30	3.45
Other insurance trust revenue	70.95	20.63	50.31	50.43	-	3.84	1.12	2.72	2.73	-
EXPENDITURE										
Expenditure, total[3]	**9 434.52**	**5 866.95**	**4 216.37**	**2 499.55**	**2 470.13**	**510.26**	**317.31**	**228.04**	**135.27**	**133.59**
By character and object:										
Intergovernmental expenditure[3]	(3)	635.05	13.74	741.48	21.42	(3)	34.35	.74	40.13	1.16
Current operation	5 086.46	2 064.74	3 021.72	1 141.11	1 883.31	275.10	111.67	163.43	61.75	101.86
Capital outlay	901.05	379.00	522.05	190.55	331.96	48.73	20.50	28.23	10.31	17.95
Construction	424.88	41.60	383.28	149.64	233.99	22.98	2.25	20.73	8.10	12.65
Equipment, land, and existing structures	476.18	337.40	138.78	40.90	97.97	25.75	18.25	7.51	2.21	5.30
Assistance and subsidies	469.59	348.82	120.77	75.03	45.92	25.40	18.87	6.53	4.06	2.48
Interest on debt	1 017.84	773.83	244.01	96.15	148.09	55.05	41.85	13.20	5.20	8.01
Insurance benefits and repayments	1 959.57	1 665.50	294.07	255.24	39.44	105.98	90.08	15.90	13.81	2.13
Exhibit: Expenditure for salaries and wages	2 064.80	611.83	1 452.97	428.01	1 025.97	111.67	33.09	78.58	23.16	55.49
By function:										
General expenditure[3]	7 153.73	4 201.45	3 601.07	2 205.67	2 148.03	386.90	227.23	194.76	119.37	116.17
Current expenditure[3]	6 320.28	3 822.45	3 146.62	2 025.21	1 873.61	341.83	206.73	170.18	109.60	101.33
Capital outlay	833.45	379.00	454.45	180.46	274.42	45.08	20.50	24.58	9.77	14.84
Selected Federal programs:										
National defense and international relations	1 451.81	1 451.81	-	-	-	78.52	78.52	-	-	-
Postal service	170.92	170.92	-	-	-	9.24	9.24	-	-	-
Space research and technology	53.59	53.59	-	-	-	2.90	2.90	-	-	-
Education services:										
Education	1 306.60	177.37	1 226.53	781.66	909.13	70.67	9.59	66.34	42.30	49.17
Libraries	19.19	2.09	17.62	2.77	16.50	1.04	.11	.95	.15	.89
Social services and income maintenance:										
Public welfare	664.93	472.43	517.11	494.70	116.33	35.96	25.55	27.97	26.77	6.29
Hospitals	253.11	38.85	215.74	97.25	120.76	13.69	2.10	11.67	5.26	6.53
Health	154.60	73.01	105.90	85.11	50.56	8.36	3.95	5.73	4.61	2.73
Social insurance administration	32.49	31.70	12.89	12.87	.05	1.76	1.71	.70	.70	-
Veterans' services	75.99	75.37	.62	.63	-	4.11	4.08	.03	.03	-
Transportation:										
Highways	260.14	60.58	257.50	186.97	103.60	14.07	3.28	13.93	10.12	5.60
Air transportation	49.13	26.46	28.68	4.26	25.68	2.66	1.43	1.55	.23	1.39
Water transport and terminals	19.29	11.18	8.12	2.06	6.20	1.04	.60	.44	.11	.34
Other transportation	4.72	-	4.72	11.26	6.60	.26	-	.26	.61	.36
Public safety:										
Police protection	154.42	26.67	129.96	21.89	110.99	8.35	1.44	7.03	1.18	6.00
Fire protection	54.71	-	54.71	-	54.82	2.96	-	2.96	-	2.96
Correction	116.18	8.41	108.48	76.48	38.16	6.28	.46	5.87	4.14	2.06
Protective inspection and regulation	23.82	-	23.82	15.66	8.49	1.29	-	1.29	.85	.46
Environment and housing:										
Natural resources	225.83	184.59	49.87	40.77	11.33	12.21	9.98	2.70	2.21	.61
Parks and recreation	70.26	7.40	63.17	12.23	52.35	3.80	.40	3.42	.66	2.83
Housing and community development	132.23	119.75	66.02	11.24	59.15	7.15	6.48	3.57	.61	3.20
Sewerage	78.02	-	78.02	6.34	75.06	4.22	-	4.22	.34	4.06
Solid waste management	44.96	-	44.96	5.04	40.40	2.43	-	2.43	.27	2.19
Government administration:										
Financial administration	107.88	40.88	67.39	36.17	31.77	5.83	2.21	3.64	1.96	1.72
Judicial and legal	76.82	25.32	60.98	26.86	37.63	4.15	1.37	3.30	1.45	2.04
General public buildings	24.00	-	24.00	5.78	18.23	1.30	-	1.30	.31	.99
Other government administration	45.81	6.01	39.80	10.33	29.58	2.48	.33	2.15	.56	1.60
Interest on general debt	980.96	773.83	207.13	92.98	114.37	53.05	41.85	11.20	5.03	6.19
General expenditure, n.e.c.	501.30	363.24	187.33	164.40	110.29	27.11	19.65	10.13	8.90	5.96
Utility and liquor store expenditure	321.22	-	321.22	38.64	282.67	17.37	-	17.37	2.09	15.29
Insurance trust expenditure	1 959.57	1 665.50	294.07	255.24	39.44	105.98	90.08	15.90	13.81	2.13
Social Security and Medicare insurances (OASDHI)	1 494.72	1 494.72	-	-	-	80.84	80.84	-	-	-
Unemployment compensation	88.12	.34	87.78	87.51	.47	4.77	.02	4.75	4.74	.03
Employee retirement	300.36	133.33	167.03	128.37	38.97	16.24	7.21	9.03	6.95	2.11
Other insurance trust expenditure	76.37	37.10	39.27	39.36	-	4.13	2.01	2.12	2.13	-
Indebtedness – total debt outstanding at end of fiscal year	18 236.26	14 605.04	3 631.23	1 373.54	2 260.94	986.29	789.90	196.39	74.33	122.28

[1] "State and Local, total" and "Local" calculations include population for Washington, DC. [2] "State and Local, total" and "Local" calculations include personal income data for Washington, DC. [3] Duplicative intergovernmental transactions are excluded; see text.

Table 4. Summary of Federal Government Finances: 1987-88 to 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Amount (million dollars)				Per capita[1]			
	1990-91	1989-90	1988-89	1987-88	1990-91	1989-90	1988-89	1987-88
	1	2	3	4	5	6	7	8
REVENUE								
Revenue, total	**1 200 682**	**1 154 596**	**1 092 660**	**1 012 343**	**4 761.27**	**4 642.34**	**4 401.65**	**4 118.45**
General revenue	812 339	783 390	743 359	692 555	3 221.30	3 149.81	2 994.53	2 817.47
General revenue from own sources	809 105	780 479	740 456	689 696	3 208.48	3 138.11	2 982.84	2 805.84
Taxes	641 982	632 267	615 853	562 600	2 545.76	2 542.19	2 480.89	2 288.79
Income	565 913	560 391	548 981	495 376	2 244.11	2 253.19	2 211.50	2 015.30
Individual	467 827	466 884	445 690	401 181	1 855.15	1 877.22	1 795.41	1 632.10
Corporation	98 086	93 507	103 291	94 195	388.96	375.97	416.09	383.21
Sales, gross receipts, and customs	58 495	53 970	52 527	52 604	231.96	217.00	211.60	214.01
Customs duties	16 034	16 810	16 450	19 317	63.58	67.59	66.27	78.59
Motor fuel	16 917	13 077	14 372	12 876	67.08	52.58	57.90	52.38
Alcoholic beverages	7 227	5 753	5 810	5 830	28.66	23.13	23.40	23.72
Public utilities	7 253	6 476	6 390	5 701	28.76	26.04	25.74	23.19
Air transportation	4 300	3 401	3 569	3 146	17.05	13.67	14.38	12.80
Telephone	2 953	3 075	2 821	2 555	11.71	12.36	11.36	10.39
Tobacco products	4 782	4 268	4 290	4 523	18.96	17.16	17.28	18.40
Other sales and gross receipts taxes	6 282	7 586	5 215	7 357	24.91	30.50	21.01	29.93
Oil windfall profit tax	-	-	30	2 418	-	-	.12	9.84
Motor vehicles, chassis, and body	928	1 169	1 259	1 156	3.68	4.70	5.07	4.70
Tires, inner tubes, and tread rubber	284	296	313	319	1.13	1.19	1.26	1.30
Other categories not shown	5 070	6 121	3 613	3 464	20.10	24.61	14.55	14.09
Other taxes	17 574	17 906	14 345	14 620	69.69	72.00	57.79	59.48
Death and gift	11 138	11 500	8 745	7 594	44.17	46.24	35.23	30.89
All other	6 436	6 406	5 600	7 026	25.52	25.76	22.56	28.58
Charges and miscellaneous general revenue	167 123	148 212	124 603	127 096	662.72	595.92	501.95	517.06
Current charges	86 292	88 877	76 322	80 081	342.19	357.35	307.45	325.79
Postal receipts	42 592	38 202	36 965	33 986	168.90	153.60	148.91	138.26
National defense and international relations	9 206	8 268	7 769	7 191	36.51	33.24	31.30	29.25
Natural resources	15 528	27 385	17 236	25 336	61.58	110.11	69.43	103.07
Commodity Credit Corporation – sale of agricultural products	937	12 227	3 563	12 583	3.72	49.16	14.35	51.19
Tennessee Valley Authority	5 565	5 738	5 060	5 020	22.07	23.07	20.38	20.42
Department of Interior – energy sales	1 021	984	2 371	2 140	4.05	3.96	9.55	8.71
Mineral ore and product sales	573	575	631	653	2.27	2.31	2.54	2.66
Timber sales	861	995	906	680	3.41	4.00	3.65	2.77
All other resource charges	6 571	6 866	4 705	4 260	26.06	27.61	18.95	17.33
Other current charges	18 966	15 032	14 352	13 568	75.21	60.44	57.82	55.20
Sale of property	3 663	3 967	5 295	5 089	14.53	15.95	21.33	20.70
Interest earnings	11 159	11 313	13 453	15 166	44.25	45.49	54.19	61.70
Other miscellaneous general revenue	66 009	44 055	29 533	26 760	261.76	177.13	118.97	108.87
Federal Reserve System – earnings	19 158	24 319	19 604	17 163	75.97	97.78	78.97	69.82
Continental shelf lands – lease and royalty revenues	3 150	3 004	2 930	3 548	12.49	12.08	11.80	14.43
Other	43 701	16 732	6 499	6 049	173.29	67.28	26.18	24.61
Insurance trust revenue	388 343	371 206	349 301	319 788	1 539.96	1 492.53	1 407.12	1 300.97
Social Security and Medicare insurances (OASDHI)	378 510	361 684	339 493	310 023	1 500.97	1 454.24	1 367.61	1 261.25
Employee retirement	4 446	4 401	4 424	4 444	17.63	17.70	17.82	18.08
Railroad retirement	4 461	4 352	4 488	4 423	17.69	17.50	18.08	17.99
Veterans' life insurance	742	669	695	703	2.94	2.69	2.80	2.86
Unemployment compensation	184	100	201	195	.73	.40	.81	.79
EXPENDITURE								
Expenditure, total	**1 479 509**	**1 393 121**	**1 270 068**	**1 214 812**	**5 866.95**	**5 601.39**	**5 116.31**	**4 942.14**
By Character and Object								
Intergovernmental expenditure	160 145	146 990	127 247	118 906	635.05	591.01	512.60	483.74
Current operation	520 681	490 016	432 256	435 791	2 064.74	1 970.23	1 741.29	1 772.90
Capital outlay	95 575	97 891	99 790	93 531	379.00	393.59	401.99	380.51
Construction	10 491	9 422	11 788	10 468	41.60	37.88	47.49	42.59
Equipment	77 062	80 707	80 733	75 470	305.59	324.50	325.22	307.03
Land and existing structures	8 022	7 762	7 269	7 593	31.81	31.21	29.28	30.89
Assistance and subsidies	87 965	79 375	76 857	72 176	348.82	319.15	309.61	293.63
Interest on debt	195 142	187 952	174 288	158 119	773.83	755.71	702.10	643.26
Insurance benefits and repayments	420 001	390 897	359 630	336 289	1 665.50	1 571.70	1 448.72	1 368.10
Exhibit: Expenditure for salaries and wages	154 289	146 436	138 562	134 912	611.83	588.78	558.18	548.85
By Function								
General expenditure	1 059 508	1 002 224	910 438	878 523	4 201.45	4 029.69	3 667.59	3 574.04
Intergovernmental expenditure	160 145	146 990	127 247	118 906	635.05	591.01	512.60	483.74
Education[2]	24 537	22 757	21 670	19 531	97.30	91.50	87.29	79.46
Elementary and secondary education	4 985	4 285	4 013	3 886	19.77	17.23	16.17	15.81
School breakfast and lunch	4 262	3 822	3 595	3 408	16.90	15.37	14.48	13.86
Federally affected area assistance	743	796	732	691	2.95	3.20	2.95	2.81
Public welfare[2]	78 419	60 456	56 410	51 253	310.97	243.08	227.24	208.51
Medical assistance	54 464	42 604	36 177	31 785	215.98	171.30	145.73	129.31
Maintenance assistance	11 929	10 836	11 783	11 377	47.30	43.57	47.47	46.28
Low income energy assistance	3 556	2 372	2 102	2 532	14.10	9.54	8.47	10.30
Health and hospitals[2]	6 500	6 795	6 070	5 412	25.78	27.32	24.45	22.02
Special supplemental food programs – WIC programs	2 387	2 296	2 102	1 932	9.47	9.23	8.47	7.86
National Institutes of Health	986	969	909	825	3.91	3.90	3.66	3.36
Highways	14 611	14 233	13 441	14 065	57.94	57.23	54.15	57.22
Natural resources, parks and recreation	2 253	2 282	2 298	2 218	8.93	9.18	9.26	9.02
Housing and community development	13 501	12 320	11 814	11 436	53.54	49.54	47.59	46.52
Other[2]	20 324	28 147	15 544	14 963	80.59	113.17	62.62	60.87
Urban mass transportation	3 855	3 803	3 539	3 263	15.29	15.29	14.26	13.27
Contribution to District of Columbia	671	582	538	550	2.66	2.34	2.17	2.24

See footnotes at end of table.

Table 4. Summary of Federal Government Finances: 1987-88 to 1990-91 – Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Amount (million dollars)				Per capita[1]			
	1990-91	1989-90	1988-89	1987-88	1990-91	1989-90	1988-89	1987-88
	1	2	3	4	5	6	7	8
EXPENDITURE – CON.								
By Function – Con.								
General expenditure – Con.								
Direct expenditure	899 363	855 234	783 191	759 617	3 566.40	3 438.66	3 154.99	3 090.30
Selected Federal programs:								
National defense and international relations[2]	366 112	344 069	346 338	329 993	1 451.81	1 383.41	1 395.18	1 342.49
Military functions	335 849	316 087	320 844	306 474	1 331.80	1 270.[illegible]	1 292.48	1 246.81
Economic assistance	7 996	7 364	6 474	6 169	31.71	29.[illegible]	26.08	25.10
Atomic energy	10 970	9 913	8 962	8 081	43.50	39.86	36.10	32.88
Foreign affairs, n.e.c.	4 808	4 485	4 237	4 012	19.07	18.03	17.07	16.32
Food for freedom	1 553	1 520	1 098	1 060	6.16	6.11	4.42	4.31
Military assistance	-	4 501	4 531	4 009	-	18.10	18.25	16.31
Postal service	43 102	39 065	36 472	33 892	170.92	157.07	146.92	137.88
Space research and technology	13 514	12 063	10 806	8 866	53.59	48.50	43.53	36.07
Education services:								
Education	20 192	17 404	16 815	14 277	80.07	69.98	67.74	58.08
Veterans' education benefits	1 277	1 201	527	561	5.06	4.83	2.12	2.28
Other	18 915	16 203	16 288	13 716	75.01	65.15	65.61	55.80
Libraries	397	426	467	275	1.57	1.71	1.88	1.12
Social services and income maintenance:								
Public welfare	40 716	33 447	31 170	28 656	161.46	134.48	125.56	116.58
Hospitals	9 425	8 483	8 187	8 045	37.37	34.11	32.98	32.73
Public hospitals	9 140	8 191	7 578	7 379	36.24	32.93	30.53	30.02
Veterans	7 966	7 212	6 721	6 524	31.59	29.00	27.07	26.54
Other public hospitals	1 174	979	857	855	4.66	3.94	3.45	3.48
Other hospitals	285	292	609	666	1.13	1.17	2.45	2.71
Health	12 282	9 369	9 147	8 804	48.70	37.67	36.85	35.82
Social insurance administration	4 943	4 702	4 405	4 313	19.60	18.91	17.74	17.55
Veterans' services	19 006	17 353	18 669	18 340	75.37	69.77	75.21	74.61
Transportation:								
Highways	665	856	776	377	2.64	3.44	3.13	1.53
Air transportation	5 157	4 499	4 428	4 186	20.45	18.09	17.84	17.03
Water transport and terminals	2 817	2 556	2 149	2 112	11.17	10.28	8.66	8.59
Public safety:								
Police protection	6 170	5 344	4 952	4 657	24.47	21.49	19.95	18.95
Correction	1 941	1 594	1 303	1 168	7.70	6.41	5.25	4.75
Environment and housing:								
Natural resources, parks and recreation	46 162	70 266	54 975	81 481	183.05	282.52	221.46	331.48
Soil, water, mineral, and electric energy resources[2]	15 059	15 545	16 434	16 142	59.72	62.50	66.20	65.67
Energy programs	5 216	5 318	5 490	5 586	20.68	21.38	22.12	22.73
Tennessee Valley Authority	3 857	4 168	3 764	4 608	15.29	16.76	15.16	18.75
Army Corps of Engineers	452	515	1 966	1 660	1.79	2.07	7.92	6.75
Soil Conservation Service	811	785	695	725	3.22	3.16	2.80	2.95
Stabilization of farm prices and income[2]	14 954	38 131	19 156	46 151	59.30	153.32	77.17	187.75
Commodity Credit Corporation	12 227	35 247	16 132	44 440	48.49	141.72	64.99	180.79
Farm credit programs	6 456	6 793	11 294	14 418	25.60	27.31	45.50	58.66
Forestry	2 291	2 363	2 497	2 362	9.08	9.50	10.06	9.61
Other agricultural resources	2 088	2 039	1 714	1 685	8.28	8.20	6.90	6.85
Other natural resources[2]	3 526	3 714	2 166	2 123	13.98	14.93	8.73	8.64
National Oceanographic and Atmospheric Administration	1 412	1 374	1 180	1 214	5.60	5.52	4.75	4.94
Housing and community development	16 698	16 951	13 492	11 969	66.22	68.16	54.35	48.69
Government administration:								
Financial administration	10 209	7 983	7 132	6 865	40.48	32.10	28.73	27.93
Judicial and legal	3 995	3 281	2 949	2 639	15.84	13.19	11.88	10.74
Other government administration	1 516	1 446	1 209	1 187	6.01	5.81	4.87	4.83
Interest on general debt	195 142	187 952	174 288	158 119	773.83	755.71	702.10	643.26
General expenditure, n.e.c.	79 202	86 125	33 062	29 396	314.07	346.29	133.19	119.59
Insurance trust expenditure	420 001	390 897	359 630	336 289	1 665.50	1 571.70	1 448.72	1 368.10
Social Security and Medicare insurances (OASDHI)	376 933	350 435	321 335	299 475	1 494.72	1 409.01	1 294.46	1 218.33
Employee retirement	33 624	31 428	29 491	28 371	133.33	126.36	118.80	115.42
Railroad retirement	7 168	6 847	6 672	6 343	28.42	27.53	26.88	25.80
Veterans' life insurance	2 189	2 100	2 042	1 987	8.68	8.44	8.23	8.08
Unemployment compensation	87	87	90	113	.34	.35	.36	.46
DEBT								
Gross debt outstanding at end of fiscal year	3 683 054	3 266 073	2 881 112	2 614 581	14 605.04	13 132.05	11 606.20	10 636.72
Public debt	3 665 303	3 233 313	2 857 431	2 602 183	14 534.64	13 000.33	11 510.81	10 586.29
Federal agency debt	17 751	32 760	23 681	12 398	70.39	131.72	95.40	50.44
Held by Federal Government	919 713	795 907	676 842	550 649	3 647.09	3 200.14	2 726.57	2 240.17
Other debt outstanding	2 763 341	2 470 166	2 204 270	2 063 932	10 957.94	9 931.91	8 879.63	8 396.56

[1] Per capita figures are calculated on the basis of amounts rounded to the nearest thousand.
[2] Includes amounts not shown in detail.

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Table 5. Summary of State and Local Government Finances: 1987-88 to 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Amount (million dollars)				Per capita[1]			
	1990-91	1989-90	1988-89	1987-88	1990-91	1989-90	1988-89	1987-88
	1	2	3	4	5	6	7	8
REVENUE								
Revenue, total	**1 080 862**	**1 032 115**	**953 802**	**884 117**	**4 286.13**	**4 149.87**	**3 842.27**	**3 596.79**
General revenue	902 207	849 502	786 129	726 762	3 577.67	3 415.63	3 166.82	2 956.63
From Federal Government	154 099	136 802	125 824	117 602	611.07	550.05	506.87	478.43
General revenue from own sources	748 108	712 700	660 305	609 160	2 966.60	2 865.59	2 659.96	2 478.20
Taxes	525 355	501 619	468 891	435 741	2 083.28	2 016.88	1 888.87	1 772.69
Property	167 999	155 613	142 400	132 212	666.20	625.68	573.64	537.87
Sales and gross receipts	185 570	177 885	166 336	156 452	735.87	715.23	670.06	636.48
General	125 449	121 287	112 673	105 238	497.46	487.66	453.89	428.13
Selective	60 121	56 598	53 663	51 215	238.41	227.57	216.17	208.35
Income	131 583	129 206	123 732	112 013	521.79	519.50	498.44	455.69
Individual	109 341	105 640	97 806	88 350	433.59	424.75	394.00	359.43
Corporation	22 242	23 566	25 926	23 663	88.20	94.75	104.44	96.27
Other taxes	40 202	38 915	36 423	35 063	159.42	156.47	146.73	142.64
Charges and miscellaneous general revenue	222 753	211 081	191 415	173 419	883.32	848.70	771.09	705.51
Other than general revenue	178 656	182 613	167 673	157 355	708.45	734.24	675.45	640.16
Utility revenue	57 165	55 202	52 910	49 226	226.69	221.95	213.14	200.26
Liquor store revenue	3 571	3 441	3 315	3 290	14.16	13.83	13.35	13.39
Insurance trust revenue	117 919	123 970	111 448	104 840	467.61	498.45	448.96	426.51
Unemployment compensation	18 025	18 441	19 704	17 273	71.48	74.15	79.36	70.27
Employee retirement	87 206	94 268	81 174	77 818	345.81	379.03	327.00	316.58
Other	12 688	11 262	10 570	9 749	50.31	45.28	42.58	39.66
EXPENDITURE								
Expenditure, total	**1 063 270**	**975 940**	**890 863**	**826 849**	**4 216.37**	**3 924.01**	**3 588.73**	**3 363.81**
By character and object:								
Intergovernmental to Federal Government	3 466	3 245	2 931	2 657	13.74	13.05	11.81	10.81
Current operation	762 007	700 131	640 541	591 261	3 021.72	2 815.05	2 580.34	2 405.39
Capital outlay	131 650	123 102	111 944	104 320	522.05	494.96	450.95	424.40
Construction	96 654	89 144	84 037	78 598	383.28	358.43	338.53	319.75
Equipment, land, and existing structures	34 996	33 958	27 907	25 722	138.78	136.54	112.42	104.64
Assistance and subsidies	30 456	27 227	24 975	23 928	120.77	109.47	100.61	97.34
Interest on debt	61 533	58 914	55 479	52 803	244.01	236.88	223.49	214.82
Insurance benefits and repayments	74 159	63 321	54 994	51 879	294.07	254.60	221.53	211.06
Exhibit: Expenditure for salaries and wages	366 406	340 654	317 574	295 689	1 452.97	1 369.68	1 279.31	1 202.93
By function:								
General expenditure	908 108	834 818	762 360	704 921	3 601.07	3 356.59	3 071.07	2 867.78
Education services:								
Education	309 302	288 148	263 898	242 683	1 226.53	1 158.57	1 063.08	987.29
Elementary and secondary education	217 643	202 009	185 171	169 694	863.06	812.23	745.94	690.36
Higher education	78 749	73 418	67 550	62 688	312.28	295.20	272.12	255.03
Other education	12 911	12 720	11 177	10 302	51.20	51.15	45.03	41.91
Libraries	4 442	4 112	3 783	3 501	17.62	16.49	15.24	14.24
Social services and income maintenance:								
Public welfare	130 402	110 518	97 879	89 090	517.11	444.37	394.29	362.44
Hospitals	54 404	50 412	47 073	43 452	215.74	202.69	189.63	176.77
Health	26 706	24 223	20 684	18 488	105.90	97.39	83.32	75.21
Employment security administration	3 250	3 014	2 947	2 853	12.89	12.12	11.87	11.61
Veterans' services	157	152	146	134	.62	.61	.59	.55
Transportation:								
Highways	64 937	61 057	58 105	55 621	257.50	245.50	234.07	226.28
Air transportation	7 233	6 484	5 752	5 351	28.68	26.07	23.17	21.77
Parking facilities	814	749	755	785	3.23	3.01	3.04	3.19
Water transport and terminals	2 049	1 968	1 923	1 842	8.12	7.91	7.75	7.49
Transit subsidies	377	370	402	262	1.49	1.49	1.62	1.07
Public safety:								
Police protection	32 772	30 577	27 771	26 277	129.96	122.94	111.87	106.90
Fire protection	13 796	13 186	11 932	11 753	54.71	53.02	48.07	47.81
Correction	27 356	24 635	21 197	18 986	108.48	99.05	85.39	77.24
Protective inspection and regulation	6 008	5 570	5 081	4 724	23.82	22.40	20.47	19.22
Environment and housing:								
Natural resources	12 575	12 330	11 092	10 238	49.87	49.58	44.68	41.65
Parks and recreation	15 930	14 326	12 927	12 070	63.17	57.60	52.07	49.10
Housing and community development	16 648	15 479	14 738	13 255	66.02	62.24	59.37	53.92
Sewerage	19 676	18 309	17 039	16 329	78.02	73.62	68.64	66.43
Solid waste management	11 338	10 144	8 734	7 350	44.96	40.79	35.18	29.90
Government administration:								
Financial administration	16 995	16 217	14 993	13 589	67.39	65.20	60.40	55.28
Judicial and legal	15 378	14 108	12 587	11 213	60.98	56.72	50.70	45.62
General public buildings	6 051	5 643	5 145	4 788	24.00	22.69	20.73	19.48
Other government administration	10 037	8 868	8 198	7 829	39.80	35.66	33.02	31.85
Interest on general debt	52 234	49 739	46 595	44 318	207.13	199.99	187.70	180.30
General expenditure, n.e.c.	47 242	44 490	40 985	38 141	187.33	178.88	165.10	155.17
Utility expenditure	77 999	74 875	70 633	67 211	309.30	301.05	284.56	273.43
Liquor store expenditure	3 005	2 926	2 872	2 837	11.92	11.76	11.57	11.54
Insurance trust expenditure	74 159	63 321	54 994	51 879	294.07	254.60	221.53	211.06
Unemployment compensation	22 135	16 499	12 862	13 093	87.78	66.34	51.81	53.26
Employee retirement	42 121	38 355	34 894	32 125	167.03	154.22	140.57	130.69
Other	9 902	8 467	7 237	6 662	39.27	34.04	29.15	27.10
DEBT AND CASH AND SECURITIES								
Debt outstanding, total	915 711	858 006	799 077	755 034	3 631.23	3 449.82	3 218.98	3 071.65
Long-term	894 019	838 700	781 114	739 298	3 545.20	3 372.20	3 146.62	3 007.63
Full faith and credit	269 207	242 541	224 109	211 286	1 067.53	975.19	902.80	859.56
Nonguaranteed	624 813	596 159	557 004	528 012	2 477.67	2 397.01	2 243.82	2 148.07
Short-term	21 692	19 306	17 964	15 736	86.02	77.62	72.36	64.02
Long-term debt issued	118 054	108 468	102 161	89 703	468.14	436.12	411.54	364.93
Long-term debt retired	65 666	64 831	63 757	63 759	260.40	260.67	256.84	259.39
Cash and security holdings, total	1 562 881	1 490 833	1 361 681	1 229 119	6 197.56	5 994.26	5 485.36	5 000.34

[1] Per capita figures are calculated on the basis of amounts rounded to the nearest thousand.

Table 6. Summary of Government Revenue by Source, Level, and Type of Government: 1990-91

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Source	All governments[1]	Federal Government	State and local governments[1]	State governments	Local governments					
					Total[1]	County[1]	Municipal[1]	Township[1]	School district[1]	Special district[1]
	1	2	3	4	5	6	7	8	9	10
Revenue, total[1]	**2 124 211**	**1 200 682**	**1 080 862**	**659 948**	**612 182**	**142 107**	**210 498**	**20 010**	**188 114**	**64 574**
General revenue[1]	1 557 213	812 339	902 207	551 722	541 752	137 223	164 319	18 794	187 107	47 431
Intergovernmental revenue[1]	(1)	3 234	154 099	143 534	201 833	49 863	46 260	4 494	100 752	13 586
From Federal Government	(1)	-	154 099	134 926	19 173	3 058	7 615	212	1 344	6 944
Education	(1)	-	25 197	23 337	1 860	187	294	35	1 344	-
Public welfare	(1)	-	72 661	71 961	700	297	383	20	-	-
Health and hospitals	(1)	-	6 504	6 071	433	201	150	-	-	81
Highways	(1)	-	14 561	14 098	462	121	337	3	-	2
Housing and community development	(1)	-	10 233	1 580	8 653	807	3 530	42	-	4 274
Other and unallocable	(1)	-	24 943	17 878	7 065	1 444	2 921	112	-	2 587
From State government	(1)	3 234	(1)	-	182 660	44 535	34 901	3 862	96 252	3 110
Education	(1)	-	(1)	-	115 783	9 185	8 930	1 414	96 252	1
Public welfare	(1)	3 234	(1)	-	22 443	15 838	6 565	27	-	14
Health and hospitals	(1)	-	(1)	-	6 584	5 178	1 032	14	-	360
Highways	(1)	-	(1)	-	7 916	4 273	3 149	467	-	28
General local government support	(1)	-	(1)	-	15 703	4 991	9 236	1 476	-	-
Other and unallocable	(1)	-	(1)	-	14 231	5 071	5 989	465	-	2 707
From local governments[1]	(1)	-	(1)	8 607	(1)	2 271	3 744	420	3 156	3 532
Education	(1)	-	(1)	715	(1)	165	318	13	3 156	208
Public welfare	(1)	-	(1)	3 763	(1)	38	3	1	-	-
Health and hospitals	(1)	-	(1)	512	(1)	128	23	2	-	161
Highways	(1)	-	(1)	920	(1)	289	152	58	-	29
Other and unallocable	(1)	-	(1)	2 696	(1)	1 649	3 249	346	-	3 133
General revenue from own sources	1 557 213	809 105	748 108	408 188	339 920	87 360	118 059	14 301	86 355	33 845
Taxes	1 167 337	641 982	525 355	310 561	214 794	52 154	72 213	11 286	71 433	7 708
Property	167 999	-	167 999	6 228	161 772	38 610	37 654	10 479	69 669	5 359
Sales, gross receipts, and customs	244 065	58 495	185 570	153 535	32 036	9 700	19 604	36	618	2 078
Customs duties	16 034	16 034	-	-	-	-	-	-	-	-
General sales and gross receipts	125 449	-	125 449	103 165	22 283	7 950	11 738	-	532	2 063
Selective sales and gross receipts	102 582	42 461	60 121	50 369	9 752	1 750	7 866	36	86	15
Motor fuel	38 233	16 917	21 316	20 639	677	407	270	-	-	-
Alcoholic beverages	10 910	7 227	3 683	3 400	283	103	180	-	-	-
Tobacco products	10 952	4 782	6 170	5 980	190	60	130	-	-	-
Public utilities	19 246	7 253	11 993	6 752	5 241	518	4 615	15	86	6
Other and unallocable	23 241	6 282	16 959	13 597	3 362	662	2 671	21	-	9
Income	697 496	565 913	131 583	119 636	11 947	1 513	9 595	271	568	-
Individual	577 168	467 827	109 341	99 279	10 062	1 513	7 709	271	568	-
Corporation[2]	120 328	98 086	22 242	20 357	1 886	-	1 886	-	-	-
Death and gift[3]	15 449	11 138	4 311	4 284	27	-	27	-	-	-
Severance	5 367	-	5 367	5 367	-	-	-	-	-	-
License	20 226	-	20 226	19 419	807	451	348	8	-	-
Motor vehicle	10 915	-	10 915	10 131	784	451	325	8	-	-
Motor vehicle operators	865	-	865	865	-	-	-	-	-	-
Corporations in general	3 119	-	3 119	3 114	6	-	6	-	-	-
Other license	5 326	-	5 326	5 308	18	-	18	-	-	-
Other taxes	16 735	6 436	10 299	2 094	8 205	1 879	4 984	492	579	271
Charges and miscellaneous general revenue	389 876	167 123	222 753	97 627	125 126	35 206	45 846	3 015	14 922	26 137
Current charges	211 528	86 292	125 236	47 334	77 901	21 889	27 221	1 651	8 057	19 084
National defense	9 206	9 206	-	-	-	-	-	-	-	-
Postal service	42 592	42 592	-	-	-	-	-	-	-	-
Education[4]	35 627	-	35 627	25 907	9 720	1 100	390	158	8 057	14
Institutions of higher education[5]	28 851	-	28 851	25 473	3 378	596	129	-	2 653	-
School lunch sales (gross)	3 663	-	3 663	13	3 651	367	156	91	3 037	-
Hospitals	33 808	95	33 713	10 875	22 837	9 691	4 035	67	-	9 043
Highways	4 513	-	4 513	2 826	1 687	197	833	14	-	643
Airports	5 738	20	5 718	618	5 101	1 045	2 346	10	-	1 700
Parking facilities	924	-	924	-	924	57	730	17	-	121
Water transport and terminals	2 634	1 099	1 535	382	1 152	56	482	1	-	613
Natural resources	17 346	15 528	1 818	1 335	482	-	-	-	-	482
Parks and recreation	3 717	102	3 615	796	2 819	541	1 724	141	-	413
Housing and community development	5 674	2 742	2 932	191	2 741	67	1 172	11	-	1 492
Sewerage	14 031	-	14 031	16	14 015	1 256	9 308	606	-	2 845
Solid waste management	5 573	-	5 573	223	5 350	1 834	2 865	292	-	359
Other charges	30 146	14 908	15 238	4 165	11 073	6 046	3 335	334	-	1 358
Miscellaneous general revenue	178 348	80 831	97 517	50 293	47 225	13 318	18 625	1 364	6 865	7 053
Interest earnings	69 745	11 159	58 586	27 764	30 822	8 959	11 355	745	3 746	6 017
Special assessments	2 320	-	2 320	103	2 218	696	904	142	-	476
Sale of property	4 557	3 663	894	144	750	141	528	30	-	52
Other general revenue	101 726	66 009	35 717	22 282	13 435	3 523	5 838	447	3 119	508
Other than general revenue	566 999	388 343	178 656	108 226	70 429	4 884	46 179	1 215	1 007	17 143
Utility and liquor store revenue	60 736	-	60 736	6 474	54 263	1 901	34 486	1 059	-	16 817
Insurance trust revenue	506 262	388 343	117 919	101 752	16 167	2 984	11 693	156	1 007	326
Social Security and Medicare Insurances (OASDHI)	378 510	378 510	-	-	-	-	-	-	-	-
Unemployment compensation	18 209	184	18 025	17 952	74	-	74	-	-	-
Employee retirement	91 652	4 446	87 206	71 113	16 093	2 984	11 620	156	1 007	326
Other insurance trust revenue	17 891	5 203	12 688	12 688	-	-	-	-	-	-

[1] Duplicative intergovernmental transactions are excluded; see text.
[2] Minor amounts included with "Individual income taxes" for local governments.
[3] Minor amounts included with "Other taxes" for some local governments.
[4] Includes amounts not shown in detail.
[5] Charges for State institutions of higher education includes $8,164,950,000 for auxiliary enterprises.

Table 7. Summary of Government Expenditure by Character and Object, Level, and Type of Government: 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Function	All governments[1]	Federal Government[2]	State and local governments[1]	State government	Local governments					
					Total[1]	County[1]	Municipal[1]	Township[1]	School district[1]	Special district[1]
	1	2	3	4	5	6	7	8	9	10
	AMOUNT (MILLION DOLLARS)									
Expenditure, total[1]	**2 379 169**	**1 479 509**	**1 063 270**	**628 836**	**622 911**	**144 203**	**211 506**	**20 698**	**190 712**	**65 311**
Intergovernmental expenditure[1] [3]	([1])	160 145	3 466	186 540	5 401	6 224	4 869	1 040	593	2 195
Direct expenditure	2 379 169	1 319 364	1 059 805	442 295	617 509	137 979	206 637	19 658	190 119	63 116
Current operation	1 282 688	520 681	762 007	287 079	474 928	102 308	147 644	16 203	169 712	39 061
Capital outlay	227 225	95 575	131 650	47 937	83 713	16 430	34 106	2 548	16 807	13 822
Construction	107 145	10 491	96 654	37 647	59 006	11 947	23 977	1 829	9 645	11 609
Other	120 080	85 084	34 996	10 290	24 706	4 483	10 129	719	7 162	2 213
Assistance and subsidies	118 421	87 965	30 456	18 876	11 580	9 016	2 549	14	-	-
Interest on debt	256 675	195 142	61 533	24 189	37 344	8 552	14 786	743	3 277	9 986
Insurance benefits and repayments	494 160	420 001	74 159	64 214	9 945	1 673	7 552	149	324	247
Exhibit: Salaries and wages[2]	520 695	154 289	366 406	107 679	258 727	50 992	72 108	7 803	112 640	15 184
	PERCENT OF TOTAL EXPENDITURE									
Expenditure, total[1]	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Intergovernmental expenditure[1] [3]	([1])	10.8	.3	29.7	.9	4.3	2.3	5.0	.3	3.4
Direct expenditure	100.0	89.2	99.7	70.3	99.1	95.7	97.7	95.0	99.7	96.6
Current operation	53.9	35.2	71.7	45.7	76.2	70.9	69.8	78.3	89.0	59.8
Capital outlay	9.6	6.5	12.4	7.6	13.4	11.4	16.1	12.3	8.8	21.2
Construction	4.5	.7	9.1	6.0	9.5	8.3	11.3	8.8	5.1	17.8
Other	5.0	5.8	3.3	1.6	4.0	3.1	4.8	3.5	3.8	3.4
Assistance and subsidies	5.0	5.9	2.9	3.0	1.9	6.3	1.2	.1	-	-
Interest on debt	10.8	13.2	5.8	3.8	6.0	5.9	7.0	3.6	1.7	15.3
Insurance benefits and repayments	20.8	28.4	7.0	10.2	1.6	1.2	3.6	.7	.2	.4
Exhibit: Salaries and wages[2]	21.9	10.4	34.5	17.1	41.5	35.4	34.1	37.7	59.1	23.2
	PERCENT BY LEVEL AND TYPE OF GOVERNMENT									
Direct expenditure, total	**100.0**	**55.5**	**44.5**	**18.6**	**26.0**	**5.8**	**8.7**	**.8**	**8.0**	**2.7**
Current operation	100.0	40.6	59.4	22.4	37.0	8.0	11.5	1.3	13.2	3.0
Capital outlay	100.0	42.1	57.9	21.1	36.8	7.2	15.0	1.1	7.4	6.1
Construction	100.0	9.8	90.2	35.1	55.1	11.1	22.4	1.7	9.0	10.8
Other	100.0	70.9	29.1	8.6	20.6	3.7	8.4	.6	6.0	1.8
Assistance and subsidies	100.0	74.3	25.7	15.9	9.8	7.6	2.2	-	-	-
Interest on debt	100.0	76.0	24.0	9.4	14.5	3.3	5.8	.3	1.3	3.9
Insurance benefits and repayments	100.0	85.0	15.0	13.0	2.0	.3	1.5	-	.1	-
Exhibit: Salaries and wages[2]	100.0	29.6	70.4	20.7	49.7	9.8	13.8	1.5	21.6	2.9

[1] Duplicative intergovernmental transactions are excluded; see text.

[2] Includes pay and allowances for military personnel.

[3] Federal Government intergovernmental expenditures to State governments amounted to $146,383,000,000 and to local governments $13,762,000,000.

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Table 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1990-91

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Level and function	Total	Intergovernmental	Direct					
			Total	Current operation	Capital outlay			Assistance and subsidies, insurance trust, and interest on debt
					Total	Construction	Other	
	1	2	3	4	5	6	7	8
ALL GOVERNMENTS								
Expenditure, total	**2 379 169**	(1)	**2 379 169**	**1 282 688**	**227 225**	**107 145**	**120 080**	**869 255**
General expenditure	1 804 005	(1)	1 804 005	1 228 032	210 177	94 484	115 693	365 796
Selected Federal programs:								
National defense and international relations	366 112	-	366 112	262 556	72 755	4 530	68 225	30 801
Postal service	43 102	-	43 102	41 262	1 840	1 118	722	-
Space research and technology	13 514	-	13 514	8 930	4 584	389	4 195	-
Education services:								
Education[2]	329 494	(1)	329 494	291 939	27 315	16 503	10 812	10 207
Libraries	4 839	(1)	4 839	4 103	735	487	248	2
Social services and income maintenance:								
Public welfare	167 681	(1)	167 681	120 906	521	214	307	46 253
Hospitals	63 829	(1)	63 829	59 501	4 048	2 465	1 583	280
Health	38 988	(1)	38 988	35 550	1 478	667	811	1 959
Social insurance administration	8 193	(1)	8 193	8 044	121	31	90	28
Veterans' services	19 163	(1)	19 163	1 328	1 613	77	1 536	16 221
Transportation:								
Highways	65 602	(1)	65 602	28 912	36 552	31 839	4 713	138
Air transportation (airports)	12 390	(1)	12 390	7 621	4 719	3 449	1 270	50
Parking facilities	814	(1)	814	496	317	227	90	-
Water transport and terminals	4 866	(1)	4 866	3 205	1 443	1 065	378	218
Transit subsidies	377	(1)	377	377	-	-	-	-
Public safety:								
Police protection	38 942	(1)	38 942	36 990	1 944	513	1 431	8
Fire protection	13 796	(1)	13 796	12 805	991	319	672	-
Correction	29 297	(1)	29 297	24 749	4 253	3 746	507	-
Protective inspection and regulation	6 008	(1)	6 008	5 773	235	40	195	-
Environment and housing:								
Natural resources	56 949	(1)	56 949	47 814	7 195	4 023	3 172	1 940
Parks and recreation	17 718	(1)	17 718	12 525	5 191	3 411	1 780	2
Housing and community development	33 346	(1)	33 346	24 403	8 536	3 617	4 918	407
Sewerage	19 676	(1)	19 676	10 571	9 104	8 037	1 067	-
Solid waste management	11 338	(1)	11 338	9 701	1 637	1 099	538	-
Governmental administration:								
Financial administration	27 204	(1)	27 204	26 063	1 141	102	1 040	-
Judicial and legal	19 373	(1)	19 373	18 389	966	483	483	18
General public buildings	6 051	(1)	6 051	3 649	2 403	1 853	550	-
Other government administration	11 553	(1)	11 553	10 851	702	148	553	-
Interest on general debt	247 376	-	247 376	-	-	-	-	247 376
General expenditure, n.e.c.:								
Miscellaneous commercial activities	353	(1)	353	302	51	27	24	-
Other and unallocable	126 063	(1)	126 063	108 434	7 740	3 998	3 742	9 888
Utility expenditure	77 999	-	77 999	51 672	17 027	12 659	4 368	9 300
Liquor store expenditure	3 005	-	3 005	2 984	21	1	20	-
Insurance trust expenditure	494 160	-	494 160	-	-	-	-	494 160
FEDERAL GOVERNMENT								
Expenditure, total	**1 479 509**	**160 145**	**1 319 364**	**520 681**	**95 575**	**10 491**	**85 084**	**703 108**
General expenditure	1 059 508	160 145	899 363	520 681	95 575	10 491	85 084	283 107
Selected Federal programs:								
National defense and international relations	366 112	-	366 112	262 556	72 755	4 530	68 225	30 801
Postal service	43 102	-	43 102	41 262	1 840	1 118	722	-
Space research and technology	13 514	-	13 514	8 930	4 584	389	4 195	-
Education services:								
Education[2]	44 729	24 537	20 192	14 584	89	-	89	4 675
Libraries	527	130	397	336	59	-	59	2
Social services and income maintenance:								
Public welfare	119 135	78 419	40 716	19 360	24	9	15	21 332
Hospitals	9 796	371	9 425	8 230	915	595	320	280
Health	18 411	6 129	12 282	9 851	472	53	419	1 959
Social insurance administration	7 995	3 052	4 943	4 915	-	-	-	28
Veterans' services	19 006	-	19 006	1 196	1 591	63	1 528	16 219
Transportation:								
Highways	15 276	14 611	665	384	143	130	13	138
Air transportation (airports)	6 673	1 516	5 157	4 329	778	174	604	50
Parking facilities	-	-	-	-	-	-	-	-
Water transport and terminals	2 819	2	2 817	2 140	459	294	165	218
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	6 725	555	6 170	5 764	398	48	350	8
Correction	2 122	181	1 941	1 860	81	17	64	-
Environment and housing:								
Natural resources	46 549	2 175	44 374	37 713	4 721	2 454	2 267	1 940
Stabilization of farm prices and income	14 954	-	14 930	13 042	24	-	24	1 888
Parks and recreation	1 866	78	1 788	1 297	489	249	240	2
Housing and community development	30 199	13 501	16 698	12 144	4 147	23	4 124	407
Sewerage	-	-	-	-	-	-	-	-
Solid waste management	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1990-91—Con.

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Level and function			Direct					
					Capital outlay			Assistance and subsidies, insurance trust, and interest on debt
	Total	Intergovernmental	Total	Current operation	Total	Construction	Other	
	1	2	3	4	5	6	7	8
FEDERAL GOVERNMENT—CON.								
General expenditure—Con.								
Government administration:								
Financial administration	10 308	99	10 209	9 761	448	1	447	-
Judicial and legal	6 384	2 389	3 995	3 719	258	53	205	18
General public buildings	-	-	-	-	-	-	-	-
Other government administration	1 516	-	1 516	1 489	27	-	27	-
Interest on general debt	195 142	-	195 142	-	-	-	-	195 142
General expenditure, n.e.c.:								
Other and unallocable	91 602	12 400	79 202	68 025	1 289	283	1 006	9 888
Insurance trust expenditure	420 001	-	420 001	-	-	-	-	420 001
Social Security and Medicare insurances (OASDHI)	376 933	-	376 933	-	-	-	-	376 933
Other	43 068	-	43 068	-	-	-	-	43 068
STATE AND LOCAL GOVERNMENTS								
Expenditure, total	**1 063 270**	**3 466**	**1 059 805**	**762 007**	**131 650**	**96 654**	**34 996**	**166 147**
General expenditure	908 108	3 466	904 642	707 351	114 602	83 993	30 609	82 689
Education services:								
Education	309 302	-	309 302	276 519	27 251	16 503	10 748	5 532
Libraries	4 442	-	4 442	3 767	676	487	189	-
Social services and income maintenance:								
Public welfare	130 402	3 438	126 965	101 546	497	205	292	24 921
Hospitals	54 404	-	54 404	51 271	3 133	1 870	1 263	-
Health	26 706	-	26 706	25 699	1 006	614	392	-
Employment security administration	3 250	-	3 250	3 129	121	31	90	-
Veterans' services	157	-	157	132	22	14	8	2
Transportation:								
Highways	64 937	-	64 937	28 528	36 409	31 709	4 700	-
Air transportation (airports)	7 233	-	7 233	3 292	3 941	3 275	666	-
Parking facilities	814	-	814	496	317	227	90	-
Water transport and terminals	2 049	-	2 049	1 065	984	771	213	-
Transit subsidies	377	-	377	377	-	-	-	-
Public safety:								
Police protection	32 772	-	32 772	31 226	1 546	465	1 081	-
Fire protection	13 796	-	13 796	12 805	991	319	672	-
Correction	27 356	-	27 356	23 170	4 186	3 729	457	-
Protective inspection and regulation	6 008	-	6 008	5 773	235	40	195	-
Environment and housing:								
Natural resources	12 575	-	12 575	10 101	2 474	1 569	905	-
Parks and recreation	15 930	-	15 930	11 228	4 702	3 162	1 540	-
Housing and community development	16 648	-	16 648	12 259	4 389	3 594	794	-
Sewerage	19 676	-	19 676	10 571	9 104	8 037	1 067	-
Solid waste management	11 338	-	11 338	9 701	1 637	1 099	538	-
Government administration:								
Financial administration	16 995	-	16 995	16 302	693	101	593	-
Judicial and legal	15 378	-	15 378	14 670	708	430	278	-
General public buildings	6 051	-	6 051	3 649	2 403	1 853	550	-
Other government administration	10 037	-	10 037	9 362	675	148	526	-
Interest on general debt	52 234	-	52 234	-	-	-	-	52 234
General expenditure, n.e.c.:								
Miscellaneous commercial activities	353	-	353	302	51	27	24	-
Other and unallocable	46 889	28	46 861	40 409	6 451	3 715	2 736	-
Utility expenditure	77 999	-	77 999	51 672	17 027	12 659	4 368	9 300
Liquor store expenditure	3 005	-	3 005	2 984	21	1	20	-
Insurance trust expenditure	74 159	-	74 159	-	-	-	-	74 159
STATE GOVERNMENTS								
Expenditure, total	**628 836**	**186 540**	**442 295**	**287 079**	**47 937**	**37 647**	**10 290**	**107 279**
General expenditure	554 901	186 540	368 360	280 691	45 401	36 055	9 346	42 269
Education services:								
Education	196 648	116 180	80 468	68 050	6 886	3 993	2 893	5 532
Libraries	696	414	282	241	40	26	14	-
Social services and income maintenance:								
Public welfare	124 456	24 341	100 114	86 509	264	58	207	13 341
Hospitals	24 466	81	24 384	23 252	1 132	673	459	-
Health	21 412	7 292	14 120	13 574	546	356	190	-
Employment security administration	3 238	-	3 238	3 117	121	31	90	-
Veterans' services	157	-	157	132	22	14	8	2
Transportation:								
Highways	47 038	8 126	38 911	12 087	26 824	24 335	2 489	-
Air transportation (airports)	1 071	312	759	316	444	381	63	-
Water transport and terminals	518	31	487	317	170	125	45	-
Transit subsidies	2 833	2 650	183	183	-	-	-	-

See footnotes at end of table.

Table 8. Summary of Government Expenditure by Character and Object, Function, and Level of Government: 1990-91—Con.

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Level and function	Total	Intergovernmental	Direct					
			Total	Current operation	Capital outlay			Assistance and subsidies, insurance trust, and interest on debt
					Total	Construction	Other	
	1	2	3	4	5	6	7	8
STATE GOVERNMENTS—CON.								
General expenditure—Con.								
Public safety:								
Police protection	5 506	721	4 785	4 441	345	73	272	-
Correction	19 240	1 433	17 807	15 106	2 700	2 371	330	-
Protective inspection and regulation	3 939	72	3 867	3 731	136	32	104	-
Environment and housing:								
Natural resources	10 256	532	9 724	8 105	1 619	905	715	-
Parks and recreation	3 077	334	2 744	1 967	776	573	204	-
Housing and community development	2 827	1 067	1 759	1 675	84	50	34	-
Sewerage	1 594	761	833	336	496	471	26	-
Government administration:								
Financial administration	9 101	108	8 993	8 717	275	59	217	-
Judicial and legal	6 757	837	5 920	5 709	211	104	107	-
General public buildings	1 453	-	1 453	766	687	596	91	-
Other government administration	2 598	21	2 577	2 442	134	25	109	-
Interest on general debt	23 393	-	23 393	-	-	-	-	23 393
General expenditure, n.e.c.:								
General local government support	16 977	16 977	-	-	-	-	-	-
Miscellaneous commercial activities	224	-	224	195	29	9	20	-
Other and unallocable	25 427	4 249	21 178	19 722	1 456	796	661	-
Utility expenditure	7 217	-	7 217	3 904	2 517	1 591	927	797
Liquor store expenditure	2 504	-	2 504	2 485	19	1	18	-
Insurance trust expenditure	64 214	-	64 214	-	-	-	-	64 214
LOCAL GOVERNMENTS								
Expenditure, total	**622 911**	**5 401**	**617 509**	**474 928**	**83 713**	**59 006**	**24 706**	**58 869**
General expenditure	541 683	5 401	536 282	426 660	69 201	47 938	21 263	40 420
Education services:								
Education	229 263	429	228 834	208 469	20 365	12 510	7 856	-
Libraries	4 161	1	4 161	3 525	635	460	175	-
Social services and income maintenance:								
Public welfare	29 337	2 487	26 850	15 038	233	147	86	11 580
Hospitals	30 453	433	30 020	28 019	2 001	1 197	804	-
Health	12 749	164	12 586	12 126	460	258	202	-
Employment security administration	12	-	12	12	-	-	-	-
Transportation:								
Highways	26 125	100	26 025	16 441	9 585	7 375	2 210	-
Air transportation (airports)	6 476	2	6 474	2 977	3 497	2 894	603	-
Parking facilities	814	-	814	496	317	227	90	-
Water transport and terminals	1 562	1	1 562	748	813	646	168	-
Transit subsidies	850	656	194	194	-	-	-	-
Public safety:								
Police protection	27 988	2	27 986	26 785	1 201	392	809	-
Fire protection	13 825	28	13 796	12 805	991	319	672	-
Correction	9 623	73	9 550	8 064	1 486	1 358	128	-
Protective inspection and regulation	2 141	-	2 141	2 042	99	8	91	-
Environment and housing:								
Natural resources	2 856	5	2 851	1 996	854	664	190	-
Parks and recreation	13 202	15	13 187	9 261	3 926	2 590	1 336	-
Housing and community development	14 916	27	14 888	10 584	4 305	3 544	760	-
Sewerage	18 928	85	18 843	10 235	8 608	7 567	1 041	-
Solid waste management	10 188	11	10 177	8 678	1 499	993	506	-
Government administration:								
Financial administration	8 011	9	8 002	7 584	418	42	376	-
Judicial and legal	9 490	32	9 458	8 961	497	325	171	-
General public buildings	4 598	-	4 598	2 883	1 715	1 256	459	-
Other government administration	7 460	-	7 460	6 920	540	123	417	-
Interest on general debt	28 841	-	28 841	-	-	-	-	28 841
General expenditure, n.e.c.:								
Miscellaneous commercial activities	129	-	129	107	22	18	4	-
Other and unallocable	27 685	841	26 844	21 711	5 133	3 025	2 108	-
Utility expenditure	70 782	-	70 782	47 769	14 510	11 069	3 441	8 503
Liquor store expenditure	501	-	501	499	2	-	2	-
Insurance trust expenditure	9 945	-	9 945	-	-	-	-	9 945

[1] Duplicative intergovernmental transactions are excluded; see text.

[2] For the Federal Government, service academies are included under "National defense and international relations."

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Table 9. Summary of Direct and Intergovernmental Expenditure by Function and Level of Government: 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Function	Amount (million dollars)				Percent			
	All governments	Federal Government	State governments	Local governments	All governments	Federal Government	State governments	Local governments
	1	2	3	4	5	6	7	8
Total expenditure	**2 379 169**	**1 479 509**	**628 836**	**622 911**	**100.0**	**100.0**	**100.0**	**100.0**
Direct	**2 379 169**	**1 319 364**	**442 295**	**617 509**	**100.0**	**89.2**	**70.3**	**99.1**
Intergovernmental	**-**	**160 145**	**186 540**	**5 401**	**-**	**10.8**	**29.7**	**.9**
General expenditure, total	1 804 005	1 059 508	554 901	541 683	75.8	71.6	88.2	87.0
Direct	1 804 005	899 363	368 360	536 282	75.8	60.8	58.6	86.1
Intergovernmental	(1)	160 145	186 540	5 401	(1)	10.8	29.7	.9
Selected Federal programs (all direct):								
National defense and international relations	366 112	366 112	-	-	15.4	24.7	-	-
Postal service	43 102	43 102	-	-	1.8	2.9	-	-
Space research and technology	13 514	13 514	-	-	.6	.9	-	-
Education services:								
Education	329 494	44 729	196 648	229 263	13.8	3.0	31.3	36.8
Direct	329 494	20 192	80 468	228 834	13.8	1.4	12.8	36.7
Intergovernmental	(1)	24 537	116 180	429	(1)	1.7	18.5	.1
Libraries	4 839	527	696	4 161	.2	-	.1	.7
Direct	4 839	397	282	4 161	.2	-	-	.7
Intergovernmental	(1)	130	414	1	(1)	-	.1	-
Social services and income maintenance:								
Public welfare	167 681	119 135	124 456	29 337	7.0	8.1	19.8	4.7
Direct	167 681	40 716	100 114	26 850	7.0	2.8	15.9	4.3
Intergovernmental	(1)	78 419	24 341	2 487	(1)	5.3	3.9	.4
Hospitals	63 829	9 796	24 466	30 453	2.7	.7	3.9	4.9
Direct	63 829	9 425	24 384	30 020	2.7	.6	3.9	4.8
Intergovernmental	(1)	371	81	433	(1)	-	-	.1
Health	38 988	18 411	21 412	12 749	1.6	1.2	3.4	2.0
Direct	38 988	12 282	14 120	12 586	1.6	.8	2.2	2.0
Intergovernmental	(1)	6 129	7 292	164	(1)	.4	1.2	-
Social insurance administration	8 193	7 995	3 238	12	.3	.5	.5	-
Direct	8 193	4 943	3 238	12	.3	.3	.5	-
Intergovernmental	(1)	3 052	-	-	(1)	.2	-	-
Veterans' services (all direct)	19 163	19 006	157	-	.8	1.3	-	-
Transportation:								
Highways	65 602	15 276	47 038	26 125	2.8	1.0	7.5	4.2
Direct	65 602	665	38 911	26 025	2.8	-	6.2	4.2
Intergovernmental	(1)	14 611	8 126	100	(1)	1.0	1.3	-
Air transportation (airports)	12 390	6 673	1 071	6 476	.5	.5	.2	1.0
Direct	12 390	5 157	759	6 474	.5	.3	.1	1.0
Intergovernmental	(1)	1 516	312	2	(1)	.1	-	-
Other transportation	6 056	2 819	3 351	3 226	.3	.2	.5	.5
Direct	6 056	2 817	670	2 569	.3	.2	.1	4
Intergovernmental	(1)	2	2 681	657	(1)	-	.4	-
Public safety:								
Police protection	38 942	6 725	5 506	27 988	1.6	.5	.9	4.5
Direct	38 942	6 170	4 785	27 986	1.6	4	.8	4.5
Intergovernmental	(1)	555	721	2	(1)	-	.1	-
Fire protection	13 796	-	-	13 825	.6	-	-	2.2
Direct	13 796	-	-	13 796	.6	-	-	2.2
Intergovernmental	(1)	-	-	28	(1)	-	-	-
Correction	29 297	2 122	19 240	9 623	1.2	.1	3.1	1.5
Direct	29 297	1 941	17 807	9 550	1.2	.1	2.8	1.5
Intergovernmental	(1)	181	1 433	73	(1)	-	.2	-
Protective inspection and regulation	6 008	-	3 939	2 141	.3	-	.6	.3
Direct	6 008	-	3 867	2 141	.3	-	.6	.3
Intergovernmental	(1)	-	72	-	(1)	-	-	-
Environment and housing:								
Natural resources	56 949	46 549	10 256	2 856	2.4	3.1	1.6	.5
Direct	56 949	44 374	9 724	2 851	2.4	3.0	1.5	.5
Intergovernmental	(1)	2 175	532	5	(1)	.1	.1	-
Parks and recreation	17 718	1 866	3 077	13 202	.7	.1	.5	2.1
Direct	17 718	1 788	2 744	13 187	.7	.1	.4	2.1
Intergovernmental	(1)	78	334	15	(1)	-	.1	-
Housing and community development	33 346	30 199	2 827	14 916	1.4	2.0	.4	2.4
Direct	33 346	16 698	1 759	14 888	1.4	1.1	.3	2.4
Intergovernmental	(1)	13 501	1 067	27	(1)	.9	.2	-
Sewerage	19 676	-	1 594	18 928	.8	-	.3	3.0
Direct	19 676	-	833	18 843	.8	-	.1	3.0
Intergovernmental	(1)	-	761	85	(1)	-	.1	-
Solid waste management	11 338	-	1 269	10 188	.5	-	.2	1.6
Direct	11 338	-	1 161	10 177	.5	-	2	1.6
Intergovernmental	(1)	-	108	11	(1)	-	-	-
Government administration:								
Financial administration	27 204	10 308	9 101	8 011	1.1	.7	1.4	1.3
Direct	27 204	10 308	8 993	8 002	1.1	.7	1.4	1.3
Intergovernmental	(1)	99	108	9	(1)	-	-	-
Judicial and legal	19 373	6 384	6 757	9 490	.8	.4	1.1	1.5
Direct	19 373	3 995	5 920	9 458	.8	.2	.9	1.5
Intergovernmental	(1)	2 389	837	32	(1)	.3	.1	-
General public buildings (all direct)	6 051	-	1 453	4 598	.3	-	.2	.7
Other government administration	11 553	1 516	2 598	7 460	.5	.1	.4	1.2
Direct	11 553	1 516	2 577	7 460	.5	.1	.4	1.2
Intergovernmental	(1)	-	21	-	(1)	-	-	-
Interest on general debt (all direct)	247 376	195 142	23 393	28 841	10.4	13.2	3.7	4.6
General expenditure, n.e.c.:								
General local government support (all intergovernmental)	(1)	-	16 977	-	(1)	-	2.7	-
Other and unallocable	126 416	91 602	24 382	27 814	5.3	6.2	3.9	4.5
Direct	126 416	79 202	20 241	26 973	5.3	5.4	3.2	4.3
Intergovernmental	(1)	12 400	4 141	840	(1)	.8	.7	.1
Utility expenditure (all direct)	77 999	-	7 217	70 782	3.3	-	1.1	11.4
Liquor store expenditure (all direct)	3 005	-	2 504	501	.1	-	.4	.1
Insurance trust expenditure (all direct)	494 160	420 001	64 214	9 945	20.8	28.4	10.2	1.6

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[1] Duplicative intergovernmental transactions are excluded; see text.

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Table 10. Summary of Direct Government Expenditure by Function, Level, and Type of Government: 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Function	Amount (millions of dollars)									
			State and local governments							
					Local governments					
	All governments	Federal Government	Total	State governments	Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10
Direct expenditure, total	**2 379 169**	**1 319 364**	**1 059 805**	**442 295**	**617 509**	**137 979**	**206 637**	**19 658**	**190 119**	**63 116**
Direct general expenditure	1 804 005	899 363	904 642	368 360	536 282	133 043	159 357	18 317	189 795	35 769
Selected Federal programs:										
National defense and international relations	366 112	366 112	-	-	-	-	-	-	-	-
Postal service	43 102	43 102	-	-	-	-	-	-	-	-
Space research and technology	13 514	13 514	-	-	-	-	-	-	-	-
Education services:										
Education	329 494	20 192	309 302	80 468	228 834	18 984	18 301	5 002	186 518	29
Higher education	78 749	(1)	78 749	65 560	13 189	2 156	454	-	10 578	-
Elementary and secondary education	217 643	(1)	217 643	1 997	215 645	16 828	17 847	5 002	175 940	29
Assistance and subsidies	10 207	4 675	5 532	5 532	-	-	-	-	-	-
Other education	22 896	15 517	7 379	7 379	-	-	-	-	-	-
Libraries	4 839	397	4 442	282	4 161	1 209	2 104	264	-	584
Social services and income maintenance:										
Public welfare	167 681	40 716	126 965	100 114	26 850	18 932	7 667	205	-	46
Cash assistance payments	44 259	19 338	24 921	13 341	11 580	9 016	2 549	14	-	-
Categorical assistance programs	41 045	19 338	21 707	11 965	9 742	7 916	1 825	1	-	-
Other cash assistance payments	3 214	-	3 214	1 376	1 838	1 101	724	13	-	-
Vendor payments	72 866	-	72 866	71 108	1 758	1 083	669	6	-	-
For medical care	71 429	-	71 429	70 178	1 251	863	386	2	-	-
Other vendor payments	1 436	-	1 436	930	506	220	283	4	-	-
Welfare institutions	892	-	892	591	301	223	78	-	-	-
Other public welfare	49 664	21 378	28 286	15 074	13 212	8 610	4 372	185	-	46
Hospitals	63 829	9 425	54 404	24 384	30 020	13 643	6 968	67	-	9 342
Health	38 988	12 282	26 706	14 120	12 586	9 139	2 719	160	-	567
Social insurance administration	8 193	4 943	3 250	3 238	12	-	12	-	-	-
Veterans' services	19 163	19 006	157	157	-	-	-	-	-	-
Transportation:										
Highways	65 602	665	64 937	38 911	26 025	10 067	12 584	2 655	-	720
Air transportation (airports)	12 390	5 157	7 233	759	6 474	1 594	2 967	14	-	1 899
Parking facilities	814	-	814	-	814	69	616	15	-	114
Water transport and terminals	4 866	2 817	2 049	487	1 562	78	484	5	-	994
Transit subsidies	377	-	377	183	194	29	164	1	-	-
Public safety:										
Police protection	38 942	6 170	32 772	4 785	27 986	7 354	19 094	1 538	-	-
Fire protection	13 796	-	13 796	-	13 796	1 768	10 010	910	-	1 107
Correction	29 297	1 941	27 356	17 807	9 550	7 350	2 195	5	-	-
Protective inspection and regulation	6 008	-	6 008	3 867	2 141	441	1 569	131	-	-
Environment and housing:										
Natural resources	56 949	44 374	12 575	9 724	2 851	1 350	226	30	-	1 245
Parks and recreation	17 718	1 788	15 930	2 744	13 187	2 765	8 410	576	-	1 436
Housing and community development	33 346	16 698	16 648	1 759	14 888	1 131	8 242	87	-	5 429
Sewerage	19 676	-	19 676	833	18 843	2 287	10 757	896	-	4 904
Solid waste management	11 338	-	11 338	1 161	10 177	2 355	6 208	1 108	-	506
Government administration:										
Financial administration	27 204	10 209	16 995	8 993	8 002	3 605	3 870	527	-	-
Judicial and legal	19 373	3 995	15 378	5 920	9 458	7 028	2 269	161	-	-
General public buildings	6 051	-	6 051	1 453	4 598	2 317	1 947	334	-	-
Other government administration	11 353	1 516	10 037	2 577	7 460	2 893	3 903	664	-	-
Interest on general debt	247 376	195 142	52 234	23 393	28 841	8 223	11 370	688	3 277	5 282
General expenditure, n.e.c.:										
Miscellaneous commercial activities	353	-	353	224	129	10	111	8	-	-
Other and unallocable	126 063	79 202	46 861	20 017	26 844	8 422	14 590	2 267	-	1 565
Utilities	77 999	-	77 999	7 217	70 782	3 012	39 478	1 191	-	27 100
Water supply	23 561	-	23 561	147	23 413	2 055	14 229	695	-	6 435
Electric power	31 090	-	31 090	2 504	28 586	136	17 656	483	-	10 312
Gas supply	2 970	-	2 970	4	2 965	13	2 218	9	-	725
Transit	20 379	-	20 379	4 562	15 817	808	5 375	5	-	9 630
Liquor stores	3 005	-	3 005	2 504	501	250	250	-	-	-
Insurance trust	494 160	420 001	74 159	64 214	9 945	1 673	7 552	149	324	247

See footnotes at end of table.

Table 10. Summary of Direct Government Expenditure by Function, Level, and Type of Government: 1990-91—Con.

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Function	Percent distribution									
			State and local governments							
					Local governments					
	All governments	Federal Government	Total	State governments	Total	County	Municipal	Township	School district	Special district
	11	12	13	14	15	16	17	18	19	20
Direct expenditure, total	**100.0**	**55.5**	**44.5**	**18.8**	**26.0**	**5.8**	**8.7**	**.8**	**8.0**	**2.7**
Direct general expenditure	100.0	49.9	50.1	20.4	29.7	7.4	8.8	1.0	10.5	2.0
Selected Federal programs:										
National defense and international relations	100.0	100.0	-	-	-	-	-	-	-	-
Postal service	100.0	100.0	-	-	-	-	-	-	-	-
Space research and technology	100.0	100.0	-	-	-	-	-	-	-	-
Education services:										
Education	100.0	6.1	93.9	24.4	69.5	5.8	5.6	1.5	56.6	-
Higher education	100.0	(1)	100.0	83.3	16.7	2.7	.6	-	13.4	-
Elementary and secondary education	100.0	(2)	100.0	.9	99.1	7.7	8.2	2.3	80.8	-
Assistance and subsidies	100.0	45.8	54.2	54.2	-	-	-	-	-	-
Other education	100.0	67.8	32.2	32.2	-	-	-	-	-	-
Libraries	100.0	8.2	91.8	5.8	86.0	25.0	43.5	5.5	-	12.1
Social services and income maintenance:										
Public welfare	100.0	24.3	75.7	59.7	16.0	11.3	4.6	.1	-	-
Cash assistance payments	100.0	43.7	56.3	30.1	26.2	20.4	5.8	-	-	-
Categorical assistance programs	100.0	47.1	52.9	29.2	23.7	19.3	4.4	-	-	-
Other cash assistance payments	100.0	-	100.0	42.8	57.2	34.2	22.5	.4	-	-
Vendor payments	100.0	-	100.0	97.6	2.4	1.5	.9	-	-	-
For medical care	100.0	-	100.0	98.2	1.8	1.2	.5	-	-	-
Other vendor payments	100.0	-	100.0	64.8	35.2	15.3	19.7	.3	-	-
Welfare institutions	100.0	-	100.0	66.3	33.7	25.0	8.7	-	-	-
Other public welfare	100.0	43.0	57.0	30.4	26.6	17.3	8.8	.4	-	-
Hospitals	100.0	14.8	85.2	38.2	47.0	21.4	10.9	.1	-	14.6
Health	100.0	31.5	68.5	36.2	32.3	23.4	7.0	.4	-	1.5
Social insurance administration	100.0	60.3	39.7	39.5	.1	-	.1	-	-	-
Veterans' services	100.0	99.2	.8	.8	-	-	-	-	-	-
Transportation:										
Highways	100.0	1.0	99.0	59.3	39.7	15.3	19.2	4.0	-	1.1
Air transportation (airports)	100.0	41.6	58.4	6.1	52.2	12.9	23.9	.1	-	15.3
Parking facilities	100.0	-	100.0	-	100.0	8.4	75.7	1.8	-	14.1
Water transport and terminals	100.0	57.9	42.1	10.0	32.1	1.6	10.0	.1	-	20.4
Transit subsidies	100.0	-	100.0	48.6	51.4	7.7	43.6	.2	-	-
Public safety:										
Police protection	100.0	15.8	84.2	12.3	71.9	18.9	49.0	3.9	-	-
Fire protection	100.0	-	100.0	-	100.0	12.8	72.6	6.6	-	8.0
Correction	100.0	6.6	93.4	60.8	32.6	25.1	7.5	-	-	-
Protective inspection and regulation	100.0	-	100.0	64.4	35.6	7.3	26.1	2.2	-	-
Environment and housing:										
Natural resources	100.0	77.9	22.1	17.1	5.0	2.4	.4	.1	-	2.2
Parks and recreation	100.0	10.1	89.9	15.5	74.4	15.6	47.5	3.2	-	8.1
Housing and community development	100.0	50.1	49.9	5.3	44.6	3.4	24.7	.3	-	16.3
Sewerage	100.0	-	100.0	4.2	95.8	11.6	54.7	4.6	-	24.9
Solid waste management	100.0	-	100.0	10.2	89.8	20.8	54.8	9.8	-	4.5
Government administration:										
Financial administration	100.0	37.5	62.5	33.1	29.4	13.3	14.2	1.9	-	-
Judicial and legal	100.0	20.6	79.4	30.6	48.8	36.3	11.7	.8	-	-
General public buildings	100.0	-	100.0	24.0	76.0	38.3	32.2	5.5	-	-
Other government administration	100.0	13.1	86.9	22.3	64.6	25.0	33.8	5.8	-	-
Interest on general debt	100.0	78.9	21.1	9.5	11.7	3.3	4.6	.3	1.3	2.1
General expenditure, n.e.c.:										
Miscellaneous commercial activities	100.0	-	100.0	63.4	36.6	2.8	31.6	2.2	-	-
Other and unallocable	100.0	59.7	40.3	17.2	23.1	7.2	12.6	2.0	-	1.3
Utility expenditure	100.0	-	100.0	9.3	90.7	3.9	50.6	1.5	-	34.7
Water supply	100.0	-	100.0	.6	99.4	8.7	60.4	2.9	-	27.3
Electric power	100.0	-	100.0	8.1	91.9	.4	56.8	1.6	-	33.2
Gas supply	100.0	-	100.0	.2	99.8	.5	74.7	.3	-	24.4
Transit	100.0	-	100.0	22.4	77.6	4.0	26.4	-	-	47.3
Liquor store expenditure	100.0	-	100.0	83.3	16.7	8.3	8.3	-	-	-
Insurance trust expenditure	100.0	85.0	15.0	13.0	2.0	.3	1.5	-	.1	-

[1] Service academies are included under "National defense and international relations."
[2] Minor amounts are included under "Other education."

Table 11. Summary of Government Expenditure for Capital Outlay by Function, Level, and Type of Government: 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Function	Amount (million dollars)					Percent distribution				
	All governments	Federal Government	State and local governments			All governments	Federal Government	State and local governments		
			Total	State governments	Local governments			Total	State governments	Local governments
	1	2	3	4	5	6	7	8	9	10
All capital outlay	**227 225**	**95 575**	**131 650**	**47 937**	**83 713**	**100.0**	**42.1**	**57.9**	**21.1**	**36.8**
Selected Federal programs:										
National defense and international relations	72 755	72 755	-	-	-	100.0	100.0	-	-	-
Postal service	1 840	1 840	-	-	-	100.0	100.0	-	-	-
Space research and technology	4 584	4 584	-	-	-	100.0	100.0	-	-	-
Education services:										
Education	27 348	97	27 251	6 886	20 365	100.0	.4	99.6	25.2	74.5
Higher education	7 064	(1)	7 064	6 123	941	100.0	-	100.0	86.7	13.3
Elementary and secondary education	19 852	(2)	19 852	428	19 424	100.0	-	100.0	2.2	97.8
Other education	432	97	335	335	-	100.0	22.5	77.5	77.5	-
Libraries	735	59	676	40	635	100.0	8.0	92.0	5.4	86.4
Social services and income maintenance:										
Public welfare	521	24	497	264	233	100.0	4.6	95.4	50.7	44.7
Hospitals	4 048	915	3 133	1 132	2 001	100.0	22.6	77.4	28.0	49.4
Health	1 478	472	1 006	546	460	100.0	31.9	68.1	36.9	31.1
Other social services and income maintenance	1 734	1 591	143	143	-	100.0	91.8	8.2	8.2	-
Transportation:										
Highways	36 552	143	36 409	26 824	9 585	100.0	.4	99.6	73.4	26.2
Air transportation (airports)	4 719	778	3 941	444	3 497	100.0	16.5	83.5	9.4	74.1
Parking facilities	317	-	317	-	317	100.0	-	100.0	-	100.0
Water transport and terminals	1 443	459	984	170	813	100.0	31.8	68.2	11.8	56.3
Public safety:										
Police protection	1 944	398	1 546	345	1 201	100.0	20.5	79.5	17.7	61.8
Fire protection	991	-	991	-	991	100.0	-	100.0	-	100.0
Correction	4 253	67	4 186	2 700	1 486	100.0	1.6	98.4	63.5	34.9
Protective inspection and regulation	235	-	235	136	99	100.0	-	100.0	57.9	42.1
Environment and housing:										
Natural resources	7 195	4 721	2 474	1 619	854	100.0	65.6	34.4	22.5	11.9
Parks and recreation	5 191	489	4 702	776	3 926	100.0	9.4	90.6	14.9	75.6
Housing and community development	8 536	4 147	4 389	84	4 305	100.0	48.6	51.4	1.0	50.4
Sewerage	9 104	-	9 104	496	8 608	100.0	-	100.0	5.4	94.6
Solid waste management	1 637	-	1 637	138	1 499	100.0	-	100.0	8.4	91.6
Government administration:										
Financial administration	1 141	448	693	275	418	100.0	39.3	60.7	24.1	36.6
Judicial and legal	966	258	708	211	497	100.0	26.7	73.3	21.8	51.4
General public buildings	2 403	-	2 403	687	1 715	100.0	-	100.0	28.6	71.4
Other government administration	702	27	675	134	540	100.0	3.8	96.2	19.1	76.9
General expenditure, n.e.c.:										
Miscellaneous commercial activities	51	-	51	29	22	100.0	-	100.0	56.9	43.1
Other and unallocable	7 740	1 289	6 451	1 318	5 133	100.0	16.7	83.3	17.0	66.3
Utilities	17 027	-	17 027	2 517	14 510	100.0	-	100.0	14.8	85.2
Water supply	7 499	-	7 499	35	7 464	100.0	-	100.0	.5	99.5
Electric power	3 579	-	3 579	420	3 159	100.0	-	100.0	11.7	88.3
Gas supply	314	-	314	-	314	100.0	-	100.0	-	100.0
Transit	5 636	-	5 636	2 062	3 574	100.0	-	100.0	36.6	63.4
Liquor stores	21	-	21	19	2	100.0	-	100.0	90.5	9.5
Construction only	**107 145**	**10 491**	**96 654**	**37 647**	**59 006**	**100.0**	**9.8**	**90.2**	**35.1**	**55.1**
Selected Federal programs:										
National defense and international relations	4 530	4 530	-	-	-	100.0	100.0	-	-	-
Postal service	1 118	1 118	-	-	-	100.0	100.0	-	-	-
Space research and technology	389	389	-	-	-	100.0	100.0	-	-	-
Education services:										
Education	16 511	8	16 503	3 993	12 510	100.0	-	100.0	24.2	75.8
Higher education	3 950	-	3 950	3 429	521	100.0	-	100.0	86.8	13.2
Elementary and secondary education	12 363	-	12 363	374	11 988	100.0	-	100.0	3.0	97.0
Other education	198	8	190	190	-	100.0	4.0	96.0	96.0	-
Libraries	487	-	487	26	460	100.0	-	100.0	5.3	94.5
Social services and income maintenance:										
Public welfare	214	9	205	58	147	100.0	4.2	95.8	27.1	68.7
Hospitals	2 465	595	1 870	673	1 197	100.0	24.1	75.9	27.3	48.6
Health	667	53	614	356	258	100.0	7.9	92.1	53.4	38.7
Other social services and income maintenance	108	63	45	45	-	100.0	58.3	41.7	41.7	-
Transportation:										
Highways	31 839	130	31 709	24 335	7 375	100.0	.4	99.6	76.4	23.2
Air transportation (airports)	3 449	174	3 275	381	2 894	100.0	5.0	95.0	11.0	83.9
Parking facilities	227	-	227	-	227	100.0	-	100.0	-	100.0
Water transport and terminals	1 065	294	771	125	646	100.0	27.6	72.4	11.7	60.7
Public safety:										
Police protection	513	48	465	73	392	100.0	9.4	90.6	14.2	76.4
Fire protection	319	-	319	-	319	100.0	-	100.0	-	100.0
Correction	3 746	17	3 729	2 371	1 358	100.0	.5	99.5	63.3	36.3
Protective inspection and regulation	40	-	40	32	8	100.0	-	100.0	80.0	20.0
Environment and housing:										
Natural resources	4 023	2 454	1 569	905	664	100.0	61.0	39.0	22.5	16.5
Parks and recreation	3 411	249	3 162	573	2 590	100.0	7.3	92.7	16.8	75.9
Housing and community development	3 617	23	3 594	50	3 544	100.0	.6	99.4	1.4	98.0
Sewerage	8 037	-	8 037	471	7 567	100.0	-	100.0	5.9	94.2
Solid waste management	1 099	-	1 099	106	993	100.0	-	100.0	9.6	90.4
Government administration:										
Financial administration	102	1	101	59	42	100.0	1.0	99.0	57.8	41.2
Judicial and legal	483	53	430	104	325	100.0	11.0	89.0	21.5	67.3
General public buildings	1 853	-	1 853	596	1 256	100.0	-	100.0	32.2	67.8
Other government administration	148	-	148	25	123	100.0	-	100.0	16.9	83.1
General expenditure, n.e.c.:										
Miscellaneous commercial activities	27	-	27	9	18	100.0	-	100.0	33.3	66.7
Other and unallocable	3 998	283	3 715	690	3 025	100.0	7.1	92.9	17.3	75.7
Utilities	12 659	-	12 659	1 591	11 069	100.0	-	100.0	12.6	87.4
Water supply	6 243	-	6 243	34	6 209	100.0	-	100.0	.5	99.5
Electric power	2 893	-	2 893	405	2 488	100.0	-	100.0	14.0	86.0
Gas supply	261	-	261	-	261	100.0	-	100.0	-	100.0
Transit	3 263	-	3 263	1 152	2 111	100.0	-	100.0	35.3	64.7
Liquor stores	1	-	1	1	-	100.0	-	100.0	100.0	-

[1] Service academies are included under "National defense and international relations."

[2] Minor amounts are included under "Other education."

Table 12. Summary of Finances for State and Local Government-Operated Utilities by Type of Utility and Government: 1990-91

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Revenue	Expenditure					Long-term debt outstanding at end of fiscal year			Long-term debt issued	Long-term debt retired
				Capital outlay							
		Total	Current operation	Total	Construction only	Interest on debt	Total	Full faith and credit	Nonguaranteed		
	1	2	3	4	5	6	7	8	9	10	11
All utilities, total	**57 165**	**77 999**	**51 672**	**17 027**	**12 659**	**9 300**	**141 231**	**17 410**	**123 821**	**13 234**	**8 321**
State governments	**3 460**	**7 217**	**3 904**	**2 517**	**1 591**	**797**	**12 535**	**1 011**	**11 524**	**952**	**781**
Local governments	**53 705**	**70 782**	**47 769**	**14 510**	**11 069**	**8 503**	**128 696**	**16 399**	**112 297**	**12 281**	**7 540**
County	**1 613**	**3 012**	**1 587**	**1 096**	**890**	**329**	**5 691**	**1 723**	**3 967**	**567**	**312**
Municipal	**34 216**	**39 478**	**28 798**	**7 264**	**5 099**	**3 416**	**50 904**	**9 688**	**41 216**	**6 094**	**3 039**
Township	**1 059**	**1 191**	**909**	**227**	**177**	**55**	**909**	**764**	**146**	**114**	**78**
Special district	**16 817**	**27 100**	**16 474**	**5 923**	**4 902**	**4 703**	**71 192**	**4 224**	**66 968**	**5 506**	**4 111**
Water supply	18 034	23 561	12 991	7 499	6 243	3 071	48 530	12 248	36 282	5 767	2 902
State governments	114	147	76	35	34	36	796	460	337	36	26
Local governments	17 920	23 413	12 915	7 464	6 209	3 035	47 733	11 788	35 946	5 731	2 876
County	1 323	2 055	913	841	751	301	5 122	1 474	3 647	555	275
Municipal	12 067	14 229	8 329	4 159	3 157	1 741	27 087	5 937	21 150	3 741	1 691
Township	538	695	426	216	173	52	868	726	142	109	74
Special district	3 994	6 435	3 246	2 247	2 128	941	14 657	3 651	11 006	1 326	836
Electric power	30 489	31 090	22 273	3 579	2 893	5 238	76 809	904	75 905	4 314	4 579
State governments	2 216	2 504	1 540	420	405	543	7 390	-	7 390	375	612
Local governments	28 273	28 586	20 733	3 159	2 488	4 695	69 419	904	68 515	3 939	3 967
County	130	136	104	16	12	16	364	185	179	-	16
Municipal	17 926	17 656	14 272	1 982	1 375	1 401	19 551	662	18 889	1 502	1 068
Township	511	483	469	11	4	3	42	38	4	5	4
Special district	9 706	10 312	5 888	1 149	1 097	3 275	49 462	19	49 443	2 432	2 880
Gas supply	3 013	2 970	2 572	314	261	84	1 389	108	1 282	200	92
State governments	7	4	4	-	-	-	2	-	2	-	-
Local governments	3 005	2 965	2 568	314	261	84	1 387	108	1 279	200	91
County	14	13	12	1	-	1	6	-	6	-	-
Municipal	2 299	2 218	1 932	222	181	64	1 057	108	949	180	79
Township	10	9	9	-	-	-	-	-	-	-	-
Special district	683	725	615	91	79	19	324	-	324	19	12
Transit	5 629	20 379	13 836	5 636	3 263	907	14 503	4 151	10 352	2 953	749
State governments	1 123	4 562	2 283	2 062	1 152	217	4 346	551	3 795	541	143
Local governments	4 506	15 817	11 553	3 574	2 111	690	10 157	3 600	6 556	2 412	606
County	147	808	558	238	126	12	198	64	134	12	21
Municipal	1 924	5 375	4 265	900	387	210	3 208	2 982	226	672	202
Township	1	5	5	-	-	-	-	-	-	-	-
Special district	2 435	9 630	6 725	2 436	1 598	469	6 750	554	6 196	1 728	383

Table 13. Summary of State and Local Government Indebtedness and Debt Transactions by Level and Type of Government: 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Function	Total	State governments	Total, local governments	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
	AMOUNT (MILLION DOLLARS)							
Debt outstanding, total	**915 711**	**345 554**	**570 157**	**121 755**	**226 554**	**11 111**	**56 755**	**153 982**
Long-term	894 019	342 164	551 855	117 041	220 591	9 384	53 730	151 109
Full faith and credit	269 207	84 749	184 457	35 097	75 147	7 219	52 247	14 747
Nonguaranteed	624 813	257 415	367 398	81 944	145 444	2 165	1 483	136 362
Short-term	21 692	3 390	18 303	4 714	5 963	1 727	3 025	2 874
Long-term debt by purpose:								
Public debt for private purposes	305 152	165 890	139 262	56 061	52 933	1 707	-	28 561
Education	106 670	39 676	66 994	4 640	4 968	1 139	53 730	2 517
Utility	141 231	12 535	128 696	5 691	50 904	909	-	71 192
Long-term debt issued	118 054	50 487	67 567	11 589	30 166	1 233	11 215	13 364
Long-term debt retired	65 666	25 376	40 290	8 470	16 245	902	5 089	9 583
Exhibit:								
Net long-term debt outstanding	522 122	140 405	381 717	56 219	152 880	7 558	50 577	114 483
Offsets to long-term debt	371 897	201 759	170 137	60 822	67 711	1 826	3 153	36 625
	PERCENT DISTRIBUTION BY LEVEL AND TYPE OF GOVERNMENT							
Debt outstanding, total	**100.0**	**37.7**	**62.3**	**13.3**	**24.7**	**1.2**	**6.2**	**16.8**
Long-term	100.0	38.3	61.7	13.1	24.7	1.0	6.0	16.9
Full faith and credit	100.0	31.5	68.5	13.0	27.9	2.7	19.4	5.5
Nonguaranteed	100.0	41.2	58.8	13.1	23.3	.3	.2	21.8
Short-term	100.0	15.6	84.4	21.7	27.5	8.0	13.9	13.2
Long-term debt by purpose:								
Public debt for private purposes	100.0	54.4	45.6	18.4	17.3	.6	-	9.4
Education	100.0	37.2	62.8	4.3	4.7	1.1	50.4	2.4
Utility	100.0	8.9	91.1	4.0	36.0	.6	-	50.4
Long-term debt issued	100.0	42.8	57.2	9.8	25.6	1.0	9.5	11.3
Long-term debt retired	100.0	38.6	61.4	12.9	24.7	1.4	7.8	14.6
Exhibit:								
Net long-term debt outstanding	100.0	26.9	73.1	10.8	29.3	1.4	9.7	21.9
Offsets to long-term debt	100.0	54.3	45.7	16.4	18.2	.5	.8	9.8

Table 14. Summary of Cash and Security Holdings of State and Local Governments by Type and Purpose of Holdings, and Level and Type of Government: 1990-91 and Prior Years

[Million dollars. Detail may not add to total because of rounding.For meaning of abbreviations and symbols, see introductory text.]

Item	1990-91		1989-90		1988-89	
	Amount	Percent distribution	Amount	Percent distribution	Amount	Percent distribution
	1	2	3	4	5	6
STATE AND LOCAL GOVERNMENT						
Total	**1 562 881**	**100.0**	**1 490 833**	**100.0**	**1 361 681**	**100.0**
Insurance trust funds	820 383	52.5	786 090	51.4	684 922	50.3
Unemployment compensation	33 131	2.1	37 247	2.5	34 424	2.5
Employee retirement	759 254	48.6	703 772	47.2	627 322	46.1
Workers' compensation	26 940	1.7	23 744	1.6	21 789	1.6
Other	1 058	.1	1 327	.1	1 387	.1
Other than insurance trust funds	742 498	47.5	724 744	48.6	676 759	49.7
Offsets to debt	371 897	23.8	364 252	24.4	334 926	24.6
Bond funds	80 488	5.1	75 064	5.0	75 786	5.6
Other	290 113	18.6	285 427	19.1	266 047	19.5
STATE GOVERNMENTS						
Total	**1 018 903**	**100.0**	**963 342**	**100.0**	**880 994**	**100.0**
Insurance trust funds	673 283	66.1	627 879	65.2	563 182	63.9
Unemployment compensation	33 088	3.2	37 167	3.9	34 342	3.9
Employee retirement	612 197	60.1	565 641	58.7	505 664	57.4
Workers' compensation	26 940	2.6	23 744	2.5	21 789	2.5
Other	1 058	.1	1 327	.1	1 387	.2
Other than insurance trust funds	345 620	33.9	335 463	34.8	317 811	36.1
Offsets to debt	201 759	19.8	189 966	19.7	175 028	19.9
Bond funds	19 732	1.9	18 772	1.9	20 696	2.3
Other	124 128	12.2	126 725	13.2	122 088	13.9
LOCAL GOVERNMENTS						
Total	**543 978**	**100.0**	**527 492**	**100.0**	**480 687**	**100.0**
Insurance trust funds	147 100	27.0	138 211	26.2	121 739	25.3
Unemployment compensation	43	-	80	-	81	-
Employee retirement	147 057	27.0	138 131	26.2	121 658	25.3
Other than insurance trust funds	396 878	73.0	389 281	73.8	358 948	74.7
By purpose:						
Offsets to debt	170 137	31.3	174 286	33.0	159 899	33.3
Bond funds	60 756	11.2	56 293	10.7	55 090	11.5
Other	165 985	30.5	158 702	30.1	143 959	29.9
By type of government:						
County	107 395	19.7	106 751	20.2	101 534	21.1
Municipal	155 287	28.5	149 184	28.3	141 036	29.3
Township	9 578	1.8	9 142	1.7	8 889	1.8
School district	44 674	8.2	46 694	8.9	38 593	8.0
Special district	79 945	14.7	77 509	14.7	68 895	14.3

Table 15. Summary of Government Insurance Trust Finances by Level of Government and Type of Insurance Trust: 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Insurance trust revenue			Insurance trust expenditure
	Total	Contributions	Earnings on investments[1]	
	1	2	3	4
	AMOUNT (MILLION DOLLARS)			
All governments[1]	**506 262**	**441 822**	**64 440**	**494 160**
Unemployment compensation	**18 209**	**15 280**	**2 929**	**22 222**
Employee retirement	**91 652**	**32 577**	**59 075**	**75 745**
Workers' compensation	**10 258**	**7 916**	**2 341**	**7 338**
Other insurance trust	**386 143**	**386 049**	**95**	**388 854**
Federal Government[1]	388 343	388 343	58 586	420 001
Unemployment compensation[1]	184	184	4 324	87
Employee retirement[1]	4 446	4 446	21 348	33 624
Other insurance trust[1]	383 713	383 713	32 914	386 290
Railroad retirement[1]	4 461	4 461	1 010	7 168
Social Security and Medicare insurances (OASDHI)[1]	378 510	378 510	30 818	376 933
Veterans' life insurance[1]	742	742	1 086	2 189
State and local governments	117 919	53 479	64 440	74 159
Unemployment compensation	18 025	15 096	2 929	22 135
Employee retirement	87 206	28 131	59 075	42 121
Workers' compensation	10 258	7 916	2 341	7 338
Other insurance trust	2 430	2 336	95	2 564
State governments	101 752	49 384	52 369	64 214
Unemployment compensation	17 952	15 029	2 923	22 017
Employee retirement	71 113	24 103	47 010	32 295
Workers' compensation	10 258	7 916	2 341	7 338
Other insurance trust	2 430	2 336	95	2 564
Local governments	16 167	4 095	12 071	9 945
Unemployment compensation[2]	74	67	6	119
Employee retirement	16 093	4 028	12 065	9 826
	PERCENT DISTRIBUTION			
All governments[1]	**100.0**	**100.0**	**100.0**	**100.0**
Unemployment compensation	**3.6**	**3.5**	**4.5**	**4.5**
Employee retirement	**18.1**	**7.4**	**91.7**	**15.3**
Workers' compensation	**2.0**	**1.8**	**3.6**	**1.5**
Other insurance trust	**76.3**	**87.4**	**.1**	**78.7**
Federal Government[1]	100.0	100.0	100.0	100.0
Unemployment compensation[1]	-	-	7.4	-
Employee retirement[1]	1.1	1.1	36.4	8.0
Other insurance trust[1]	98.8	98.8	56.2	92.0
Railroad retirement[1]	1.1	1.1	1.7	1.7
Social Security and Medicare insurances (OASDHI)[1]	97.5	97.5	52.6	89.7
Veterans' life insurance[1]	.2	.2	1.9	.5
State and local governments	100.0	100.0	100.0	100.0
Unemployment compensation	15.3	28.2	4.5	29.8
Employee retirement	74.0	52.6	91.7	56.8
Workers' compensation	8.7	14.8	3.6	9.9
Other insurance trust	2.1	4.4	.1	3.5
State governments	100.0	100.0	100.0	100.0
Unemployment compensation	17.6	30.4	5.6	34.3
Employee retirement	69.9	48.8	89.8	50.3
Workers' compensation	10.1	16.0	4.5	11.4
Other insurance trust	2.4	4.7	.2	4.0
Local governments	100.0	100.0	100.0	100.0
Unemployment compensation[2]	.5	1.6	.1	1.2
Employee retirement	99.5	98.4	99.9	98.8

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[1] Earnings on investments of Federal insurance trust systems consist entirely of interest on holdings of Federal securities. These amounts, as intragovernmental transactions, are excluded from revenue totals here and are shown only as exhibit data.

[2] Washington, DC, only.

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Table 16. Summary of State and Local Government Employee-Retirement System Finances by Level of Government: 1990-91

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Amount (Million dollars)			Percent		
	Total	State-administered systems	Locally administered systems	Total	State-administered systems	Locally administered systems
Receipts, total[1]	**108 615**	**85 605**	**23 010**	**100.0**	**100.0**	**100.0**
Employee contributions	16 230	12 558	3 672	14.9	14.7	16.0
Government contributions	33 311	26 038	7 273	30.7	30.4	31.5
From State governments	14 867	14 493	374	13.7	16.9	1.5
From local governments	18 444	11 545	6 899	17.0	13.5	30.0
Earnings on investments	59 075	47 010	12 065	54.4	54.9	52.4
Payments, total[2]	**42 121**	**32 295**	**9 826**	**100.0**	**100.0**	**100.0**
Benefits	39 521	30 154	9 367	93.8	93.4	95.3
Withdrawals	2 601	2 141	459	6.2	6.6	4.7
Cash and security holdings at end of fiscal year	**759 254**	**612 197**	**147 057**	**100.0**	**100.0**	**100.0**
Cash and deposits	50 668	36 759	13 909	6.7	6.0	9.5
Securities	708 586	575 438	133 148	93.3	94.0	90.5
Governmental	190 898	155 430	35 468	25.1	25.4	24.1
Nongovernmental	517 688	420 007	97 680	68.2	68.6	66.4
Corporate bonds	156 448	128 930	27 518	20.6	21.1	18.7
Corporate stocks	242 127	190 704	51 423	31.9	31.2	35.0
Mortgages	23 611	22 459	1 152	3.1	3.7	.8
Other	95 502	77 914	17 588	12.6	12.7	12.0

[1] Exceeds employee retirement system revenue, shown in table 15, by amount of government contributions to own system.

[2] Exceeds employee retirement system expenditures, shown in table 15, by amount of "Other payments," included with "Financial administration" as shown in table 8.

Table 17. Summary of State and Local Government Revenue by State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographical area	Total revenue	From Federal Government	From own sources							
			Total	General revenue			Other than general revenue			
				Total	Taxes	Charges and miscellaneous	Total	Utility	Liquor store	Insurance trust
	1	2	3	4	5	6	7	8	9	10
United States	**1 080 862 400**	**154 098 909**	**926 763 491**	**748 107 898**	**525 355 132**	**222 752 766**	**178 655 593**	**57 165 113**	**3 571 165**	**117 919 315**
Alabama	14 674 510	2 547 699	12 126 811	9 217 930	5 577 587	3 640 343	2 908 881	1 237 268	149 658	1 521 955
Alaska	7 971 856	804 511	7 167 345	6 295 018	2 514 501	3 780 517	872 327	178 866	476	692 985
Arizona	15 446 224	1 797 245	13 648 979	10 519 824	7 509 224	3 010 600	3 129 155	1 579 301	-	1 549 854
Arkansas	6 749 249	1 291 566	5 457 683	4 643 000	3 172 363	1 470 637	814 683	300 286	-	514 397
California	150 707 516	19 960 942	130 746 574	100 529 529	69 344 050	31 185 479	30 217 045	8 979 578	-	21 237 467
Colorado	14 565 484	1 775 311	12 790 173	10 074 733	6 618 783	3 455 950	2 715 440	909 054	-	1 806 386
Connecticut	15 022 047	2 294 881	12 727 166	11 151 899	8 776 188	2 375 711	1 575 267	356 997	-	1 218 270
Delaware	3 099 000	412 929	2 686 071	2 350 999	1 414 780	936 219	335 072	109 304	-	225 768
District of Columbia	5 357 168	1 779 762	3 577 406	2 978 308	2 414 022	564 286	599 098	342 773	-	256 325
Florida	49 598 615	5 427 094	44 171 521	37 621 875	24 296 704	13 325 171	6 549 646	3 542 670	-	3 006 976
Georgia	25 237 103	3 803 575	21 433 528	17 406 659	11 899 559	5 507 100	4 026 869	1 868 129	-	2 158 740
Hawaii	6 029 497	808 572	5 220 925	4 540 390	3 253 654	1 286 736	680 535	113 044	-	567 491
Idaho	3 585 227	590 870	2 994 357	2 480 780	1 666 573	814 207	513 577	77 047	40 472	396 058
Illinois	45 341 040	5 816 186	39 524 854	32 471 976	24 614 808	7 857 168	7 052 878	1 605 352	-	5 447 526
Indiana	19 344 820	2 808 375	16 536 445	14 440 744	9 755 770	4 684 974	2 095 701	951 456	-	1 144 245
Iowa	11 057 595	1 608 776	9 448 819	8 008 353	5 442 648	2 565 705	1 440 466	432 355	81 975	926 136
Kansas	9 225 529	1 199 416	8 026 113	6 938 586	4 815 074	2 123 512	1 087 527	530 003	-	557 524
Kentucky	13 299 420	2 379 005	10 920 415	9 110 370	6 420 661	2 689 709	1 810 045	546 576	-	1 263 469
Louisiana	16 482 069	3 114 248	13 367 821	11 310 500	7 033 008	4 277 492	2 057 321	627 855	-	1 429 466
Maine	4 585 976	817 514	3 768 462	3 384 563	2 510 360	874 203	383 899	63 287	72 974	247 638
Maryland	19 947 153	2 630 525	17 316 628	14 749 569	11 099 110	3 650 459	2 567 059	336 398	112 079	2 118 582
Massachusetts	27 901 495	4 646 432	23 255 063	19 903 248	14 804 041	5 099 207	3 351 815	1 553 602	-	1 798 213
Michigan	39 536 774	5 682 842	33 853 932	28 220 861	19 730 854	8 490 007	5 633 071	1 203 671	442 668	3 986 732
Minnesota	21 740 003	2 940 366	18 799 637	15 624 922	10 405 470	5 219 452	3 174 715	817 081	147 708	2 209 926
Mississippi	8 547 954	1 993 579	6 554 375	5 328 025	3 374 931	1 953 094	1 226 350	380 803	116 053	729 494
Missouri	16 443 106	2 572 754	13 870 352	11 468 806	8 230 907	3 237 899	2 401 546	805 934	-	1 595 612
Montana	3 252 672	700 108	2 552 564	2 043 169	1 269 931	773 238	509 395	36 149	34 580	438 666
Nebraska	7 331 842	854 998	6 476 844	4 584 138	3 114 210	1 469 928	1 892 706	1 578 274	-	314 432
Nevada	5 536 130	589 826	4 946 304	3 728 814	2 493 738	1 235 076	1 217 490	188 405	-	1 029 085
New Hampshire	3 867 509	489 658	3 377 851	2 936 790	2 115 736	821 054	441 061	53 405	195 577	192 079
New Jersey	38 035 095	4 564 839	33 470 256	28 302 454	21 555 958	6 746 496	5 167 802	842 124	-	4 325 678
New Mexico	6 386 716	1 049 127	5 337 589	4 552 856	2 665 383	1 887 473	784 733	204 343	-	580 390
New York	113 404 838	16 435 105	96 969 733	78 765 664	60 251 973	18 513 691	18 204 069	4 588 432	-	13 615 637
North Carolina	24 273 424	3 517 778	20 755 646	16 083 936	11 267 474	4 816 462	4 671 710	2 041 211	278 747	2 351 752
North Dakota	2 646 667	538 000	2 108 667	1 840 964	1 100 815	740 149	267 703	47 935	-	219 768
Ohio	46 324 305	6 350 579	39 973 726	28 402 827	20 256 053	8 146 774	11 570 899	1 140 169	372 799	10 057 931
Oklahoma	11 200 246	1 664 218	9 536 028	7 902 885	5 306 556	2 596 329	1 633 143	659 400	-	973 743
Oregon	13 304 066	2 179 987	11 124 079	8 707 573	5 894 353	2 813 220	2 416 506	567 932	162 031	1 686 543
Pennsylvania	44 239 271	6 453 714	37 785 557	30 961 684	22 571 133	8 390 551	6 823 873	1 460 573	642 161	4 721 139
Rhode Island	4 263 335	827 585	3 435 750	2 832 441	2 140 776	691 665	603 309	70 584	-	532 725
South Carolina	13 257 094	2 243 241	11 013 853	8 439 116	5 556 617	2 882 499	2 574 737	1 243 816	-	1 330 921
South Dakota	2 460 605	551 149	1 909 456	1 608 650	1 046 488	562 162	300 806	88 898	18 563	193 345
Tennessee	18 614 523	3 062 110	15 552 413	10 584 473	6 983 776	3 600 697	4 967 940	3 609 453	-	1 358 487
Texas	62 401 862	8 470 565	53 931 297	44 118 879	30 488 390	13 630 489	9 812 418	4 350 670	-	5 461 748
Utah	7 040 497	1 090 820	5 949 677	4 308 844	2 833 197	1 475 647	1 640 833	959 005	67 975	613 853
Vermont	2 446 557	480 358	1 966 199	1 710 432	1 202 628	507 854	255 717	97 699	28 233	129 785
Virginia	23 493 279	2 727 209	20 766 070	17 603 183	12 319 669	5 283 514	3 162 887	804 028	258 863	2 099 996
Washington	25 234 620	3 124 104	22 110 516	15 919 734	11 222 190	4 697 544	6 190 782	2 470 707	247 164	3 472 911
West Virginia	6 486 551	1 146 473	5 340 078	4 333 035	2 935 683	1 397 352	1 007 043	84 272	70 849	851 922
Wisconsin	21 046 041	2 890 885	18 155 156	15 135 641	11 030 453	4 105 188	3 019 515	471 060	176	2 548 279
Wyoming	2 818 225	591 498	2 226 727	1 928 199	1 036 322	891 877	298 528	57 879	29 384	211 265

Table 18. General Revenue of State and Local Governments by Source and State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Total	From Federal Government	From own sources									
			Total	Taxes				Charges and miscellaneous				
				Total[1]	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Special assessments	Other
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**902 206 807**	**154 098 909**	**748 107 898**	**525 355 132**	**167 999 489**	**185 570 228**	**131 583 277**	**222 752 766**	**125 235 530**	**58 586 210**	**2 320 253**	**36 610 773**
Alabama	11 765 629	2 547 699	9 217 930	5 577 587	698 323	2 764 322	1 396 960	3 640 343	2 507 791	817 168	4 071	311 313
Alaska	7 099 529	804 511	6 295 018	2 514 501	691 205	189 845	253 649	3 780 517	622 821	1 915 568	4 764	1 237 364
Arizona	12 317 069	1 797 245	10 519 824	7 509 224	2 474 405	3 220 566	1 437 970	3 010 600	1 418 499	883 006	54 098	654 997
Arkansas	5 934 566	1 291 566	4 643 000	3 172 363	580 114	1 478 332	916 120	1 470 637	942 908	359 675	9 886	158 168
California	120 490 471	19 960 942	100 529 529	69 344 050	19 424 311	24 131 232	21 257 723	31 185 479	18 102 200	7 636 948	534 848	4 911 483
Colorado	11 850 044	1 775 311	10 074 733	6 618 783	2 329 354	2 348 251	1 580 799	3 455 950	1 824 785	1 030 742	49 365	551 058
Connecticut	13 446 780	2 294 881	11 151 899	8 776 188	3 743 873	3 407 154	990 488	2 375 711	1 115 699	721 927	22 066	516 019
Delaware	2 763 928	412 929	2 350 999	1 414 780	211 512	172 028	608 272	936 219	497 271	305 570	1 765	131 613
District of Columbia	4 758 070	1 779 762	2 978 308	2 414 022	881 878	673 566	749 342	564 286	268 194	123 349	2 689	170 054
Florida	43 048 969	5 427 094	37 621 875	24 296 704	9 123 248	12 389 854	582 149	13 325 171	7 063 261	3 651 115	345 735	2 265 060
Georgia	21 210 234	3 803 575	17 406 659	11 899 559	3 353 923	4 755 391	3 364 239	5 507 100	3 950 406	995 731	14 353	546 610
Hawaii	5 348 962	808 572	4 540 390	3 253 654	488 573	1 673 103	989 114	1 286 736	749 337	379 762	34 204	123 433
Idaho	3 071 650	590 870	2 480 780	1 666 573	443 456	594 166	505 860	814 207	485 481	207 346	8 438	112 942
Illinois	38 288 162	5 816 186	32 471 976	24 614 808	9 065 821	8 814 531	5 481 583	7 857 168	4 029 722	2 277 483	13 852	1 536 111
Indiana	17 249 119	2 808 375	14 440 744	9 755 770	3 202 249	3 412 302	2 804 586	4 684 974	3 059 001	872 079	14 482	739 412
Iowa	9 617 129	1 608 776	8 008 353	5 442 648	1 918 163	1 554 246	1 548 637	2 565 705	1 668 827	522 923	16 138	357 817
Kansas	8 138 002	1 199 416	6 938 586	4 815 074	1 725 196	1 642 209	1 093 690	2 123 512	1 196 156	622 290	76 839	228 227
Kentucky	11 489 375	2 379 005	9 110 370	6 420 661	1 026 615	2 245 196	2 367 858	2 689 709	1 496 821	930 027	4 256	258 605
Louisiana	14 424 748	3 114 248	11 310 500	7 033 008	1 171 418	3 620 372	1 130 291	4 277 492	2 249 099	1 230 607	6 829	790 957
Maine	4 202 077	817 514	3 384 563	2 510 360	983 587	746 045	656 801	874 203	432 342	241 373	2 101	198 387
Maryland	17 380 094	2 630 525	14 749 569	11 099 110	2 996 266	2 819 346	4 579 305	3 650 459	1 892 854	875 422	98 701	783 482
Massachusetts	24 549 680	4 646 432	19 903 248	14 804 041	4 976 097	2 997 073	6 062 956	5 099 207	2 707 850	1 157 244	12 250	1 221 863
Michigan	33 903 703	5 682 842	28 220 861	19 730 854	8 373 385	4 555 819	5 768 083	8 490 007	4 832 460	1 658 872	90 672	1 908 003
Minnesota	18 565 288	2 940 366	15 624 922	10 405 470	3 181 698	3 123 578	3 432 825	5 219 452	2 822 959	1 479 816	209 134	707 543
Mississippi	7 321 604	1 993 579	5 328 025	3 374 931	885 805	1 631 431	619 425	1 953 094	1 433 436	323 093	1 618	194 947
Missouri	14 041 560	2 572 754	11 468 806	8 230 907	1 946 458	3 487 376	2 270 889	3 237 899	1 951 736	827 562	8 072	450 529
Montana	2 743 277	700 108	2 043 169	1 269 931	506 787	183 377	353 744	773 238	282 154	315 433	27 709	147 942
Nebraska	5 439 136	854 998	4 584 138	3 114 210	1 185 066	1 080 688	685 060	1 469 928	914 505	418 733	21 558	115 132
Nevada	4 318 640	589 826	3 728 814	2 493 738	585 192	1 575 763	-	1 235 076	732 465	347 453	29 943	125 215
New Hampshire	3 426 448	489 658	2 936 790	2 115 736	1 482 058	312 063	159 154	821 054	442 592	261 046	1 746	115 670
New Jersey	32 867 293	4 564 839	28 302 454	21 555 958	9 749 071	6 374 850	4 421 646	6 746 496	3 604 207	1 800 702	25 664	1 315 923
New Mexico	5 601 983	1 049 127	4 552 856	2 665 383	343 606	1 486 316	418 444	1 887 473	702 846	776 978	24 501	383 148
New York	95 200 769	16 435 105	78 765 664	60 251 973	19 875 087	16 190 958	21 106 499	18 513 691	10 282 855	4 426 252	118 161	3 686 423
North Carolina	19 601 714	3 517 778	16 083 936	11 267 474	2 574 769	3 967 038	4 034 432	4 816 462	3 200 799	966 109	12 360	637 194
North Dakota	2 378 964	538 000	1 840 964	1 100 815	320 847	439 937	165 184	740 149	423 483	195 634	37 412	83 620
Ohio	34 753 406	6 350 579	28 402 827	20 256 053	5 916 257	6 440 140	6 742 756	8 146 774	4 866 113	1 678 216	86 217	1 516 228
Oklahoma	9 567 103	1 664 218	7 902 885	5 306 556	796 022	2 287 181	1 355 861	2 596 329	1 652 846	752 971	1 771	188 741
Oregon	10 887 560	2 179 987	8 707 573	5 894 353	2 563 813	529 535	2 132 779	2 813 220	1 465 782	963 415	55 729	328 294
Pennsylvania	37 415 398	6 453 714	30 961 684	22 571 133	6 719 724	6 616 355	6 248 194	8 390 551	4 043 806	2 812 633	26 509	1 507 603
Rhode Island	3 660 026	827 585	2 832 441	2 140 776	883 146	677 484	475 213	691 665	284 363	330 960	1 802	74 540
South Carolina	10 682 357	2 243 241	8 439 116	5 556 617	1 507 382	2 127 627	1 538 081	2 882 499	2 067 443	551 581	8 080	255 395
South Dakota	2 159 799	551 149	1 608 650	1 046 488	407 209	490 695	38 606	562 162	242 557	246 716	3 802	69 087
Tennessee	13 646 583	3 062 110	10 584 473	6 983 776	1 630 034	4 202 279	442 576	3 600 697	2 573 934	679 234	3 391	344 138
Texas	52 589 444	8 470 565	44 118 879	30 488 390	11 786 765	15 268 805	162	13 630 489	7 202 372	4 535 662	39 238	1 853 217
Utah	5 399 664	1 090 820	4 308 844	2 833 197	736 697	1 153 996	797 378	1 475 647	846 246	470 570	6 246	152 585
Vermont	2 190 840	480 358	1 710 482	1 202 628	524 477	314 317	284 904	507 854	268 507	134 254	728	104 365
Virginia	20 330 392	2 727 209	17 603 183	12 319 669	4 012 596	3 759 286	3 521 137	5 283 514	3 236 733	1 123 242	11 425	912 114
Washington	19 043 838	3 124 104	15 919 734	11 222 190	3 136 786	6 969 268	-	4 697 544	3 040 753	933 642	56 682	666 467
West Virginia	5 479 508	1 146 473	4 333 035	2 935 683	491 508	1 258 958	767 554	1 397 352	736 520	420 057	265	240 510
Wisconsin	18 026 526	2 890 885	15 135 641	11 030 453	3 948 035	3 137 835	3 444 299	4 105 188	2 487 012	920 369	73 820	623 987
Wyoming	2 519 697	591 498	1 928 199	1 036 322	419 622	278 143	-	891 877	312 721	477 650	4 268	97 238

[1] Includes amounts for categories not shown separately.

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Table 19. Origin and Allocation of State and Local Government General Revenue by Level of

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Total general revenue	Originating level of government (before transfers among governments)					
		Amount			Percent		
		Revenue from the Federal Government	State government own source revenue	Local government own source revenue	Revenue from the Federal Government	State government own source revenue	Local government own source revenue
	1	2	3	4	5	6	7
United States	**902 206 807**	**154 098 909**	**408 188 137**	**339 919 761**	**17.1**	**45.2**	**37.7**
Alabama	11 765 629	2 547 699	5 811 092	3 406 838	21.7	49.4	29.0
Alaska	7 099 529	304 511	4 958 090	1 336 928	11.3	69.8	18.8
Arizona	12 317 069	1 797 245	5 754 079	4 765 745	14.6	46.7	38.7
Arkansas	5 934 566	1 291 566	3 108 885	1 534 115	21.8	52.4	25.9
California	120 490 471	19 960 942	54 524 522	46 005 007	16.6	45.3	38.2
Colorado	11 850 044	1 775 311	4 614 558	5 460 175	15.0	38.9	46.1
Connecticut	13 446 780	2 294 881	6 612 795	4 539 104	17.1	49.2	33.8
Delaware	2 763 928	412 929	1 850 492	500 507	14.9	67.0	18.1
District of Columbia	4 758 070	1 779 762	-	2 978 308	37.4	-	62.6
Florida	43 048 969	5 427 094	17 252 912	20 368 963	12.6	40.1	47.3
Georgia	21 210 234	3 803 575	8 407 800	8 998 859	17.9	39.6	42.4
Hawaii	5 348 962	808 572	3 613 696	926 694	15.1	67.6	17.3
Idaho	3 071 650	590 870	1 593 670	887 110	19.2	51.9	28.9
Illinois	38 288 162	5 816 186	16 876 933	15 595 043	15.2	44.1	40.7
Indiana	17 249 119	2 808 375	8 537 678	5 903 066	16.3	49.5	34.2
Iowa	9 617 129	1 608 776	4 681 018	3 327 335	16.7	48.7	34.6
Kansas	8 138 002	1 199 416	3 574 853	3 363 733	14.7	43.9	41.3
Kentucky	11 489 375	2 379 005	6 472 806	2 637 564	20.7	56.3	23.0
Louisiana	14 424 748	3 114 248	6 553 108	4 757 392	21.6	45.4	33.0
Maine	4 202 077	817 514	2 144 179	1 240 384	19.5	51.0	29.5
Maryland	17 380 094	2 630 525	8 320 579	6 428 990	15.1	47.9	37.0
Massachusetts	24 549 680	4 646 432	13 004 148	6 899 100	18.9	53.0	28.1
Michigan	33 903 703	5 682 842	15 478 417	12 742 444	16.8	45.7	37.6
Minnesota	18 565 288	2 940 366	9 040 259	6 584 663	15.8	48.7	35.5
Mississippi	7 321 604	1 993 579	3 107 994	2 220 031	27.2	42.4	30.3
Missouri	14 041 560	2 572 754	6 417 004	5 051 802	18.3	45.7	36.0
Montana	2 743 277	700 108	1 260 790	782 379	25.5	46.0	28.5
Nebraska	5 439 136	854 998	2 451 469	2 132 669	15.7	45.1	39.2
Nevada	4 318 640	589 826	2 022 441	1 706 373	13.7	46.8	39.5
New Hampshire	3 426 448	489 658	1 201 708	1 735 082	14.3	35.1	50.6
New Jersey	32 867 293	4 564 839	15 648 650	12 653 804	13.9	47.6	38.5
New Mexico	5 601 983	1 049 127	3 340 730	1 212 126	18.7	59.6	21.6
New York	95 200 769	16 435 105	35 729 285	43 036 379	17.3	37.5	45.2
North Carolina	19 601 714	3 517 778	9 573 290	6 510 646	17.9	48.8	33.2
North Dakota	2 378 964	538 000	1 243 319	597 645	22.6	52.3	25.1
Ohio	34 753 406	6 350 579	15 623 040	12 779 787	18.3	45.0	36.8
Oklahoma	9 567 103	1 664 218	5 099 576	2 803 309	17.4	53.3	29.3
Oregon	10 887 560	2 179 987	4 495 590	4 211 983	20.0	41.3	38.7
Pennsylvania	37 415 398	6 453 714	16 521 430	14 440 254	17.2	44.2	38.6
Rhode Island	3 660 026	827 585	1 809 197	1 023 244	22.6	49.4	28.0
South Carolina	10 682 357	2 243 241	5 274 259	3 164 857	21.0	49.4	29.6
South Dakota	2 159 799	551 149	906 342	702 308	25.5	42.0	32.5
Tennessee	13 646 583	3 062 110	5 612 398	4 972 075	22.4	41.1	36.4
Texas	52 589 444	8 470 565	21 186 315	22 932 564	16.1	40.3	43.6
Utah	5 399 664	1 090 820	2 646 241	1 662 603	20.2	49.0	30.8
Vermont	2 190 840	480 358	1 093 870	616 612	21.9	49.9	28.1
Virginia	20 330 392	2 727 209	9 911 205	7 691 978	13.4	48.8	37.8
Washington	19 043 838	3 124 104	9 907 362	6 012 372	16.4	52.0	31.6
West Virginia	5 479 508	1 146 473	3 067 916	1 265 119	20.9	56.0	23.1
Wisconsin	18 026 526	2 890 885	9 099 698	6 035 943	16.0	50.5	33.5
Wyoming	2 519 697	591 498	1 150 449	777 750	23.5	45.7	30.9

Note: This table shows the source of State and local government general revenue before and after funds have been transferred among the levels of government. See appendix C for explanatory note.

Government and State: 1990-91

Intergovernmental transfer of revenues				Final recipient level of government (after intergovernmental transfers)				
State government intergovernmental revenue from--		Local government intergovernmental revenue from--		Amount		Percent		Geographic area
Federal Government	Local governments	Federal Government	State governments	State governments	Local governments	State governments	Local governments	
8	9	10	11	12	13	14	15	
134 926 318	**8 607 289**	**19 172 591**	**182 660 140**	**369 061 604**	**533 145 203**	**40.9**	**59.1**	**United States**
2 316 135	46 025	231 564	2 021 728	6 151 524	5 614 105	52.3	47.7	Alabama
706 255	9 137	98 256	846 243	4 827 239	2 272 290	68.0	32.0	Alaska
1 488 711	300 795	308 534	2 864 177	4 679 408	7 637 661	38.0	62.0	Arizona
1 192 692	5 150	98 874	1 164 589	3 142 138	2 792 428	52.9	47.1	Arkansas
17 568 690	582 290	2 392 252	36 092 066	36 583 436	83 907 035	30.4	69.6	California
1 576 805	34 302	198 506	1 917 247	4 308 418	7 541 626	36.4	63.6	Colorado
2 128 790	3 812	166 091	1 907 349	6 838 048	6 608 732	50.9	49.1	Connecticut
362 277	13 961	50 652	431 189	1 795 541	968 387	65.0	35.0	Delaware
-	-	1 779 762	-	-	4 758 070	-	100.0	District of Columbia
4 581 729	244 953	845 365	8 642 945	13 436 649	29 612 320	31.2	68.8	Florida
3 382 896	72 896	420 679	3 789 927	8 073 665	13 136 569	38.1	61.9	Georgia
731 133	3 216	77 439	93 329	4 254 716	1 094 246	79.5	20.5	Hawaii
536 587	17 360	54 283	657 596	1 490 021	1 581 629	48.5	51.5	Idaho
4 810 405	113 475	1 005 781	6 497 117	15 303 696	22 984 466	40.0	60.0	Illinois
2 583 224	101 523	225 151	3 700 429	7 521 996	9 727 123	43.6	56.4	Indiana
1 449 400	70 039	159 376	1 737 051	4 463 406	5 153 723	46.4	53.6	Iowa
1 131 734	17 585	67 682	1 268 776	3 455 396	4 682 606	42.5	57.5	Kansas
2 218 587	14 228	160 418	2 062 261	6 643 360	4 846 015	57.8	42.2	Kentucky
2 841 098	15 680	273 150	2 358 627	7 051 259	7 373 489	48.9	51.1	Louisiana
753 419	3 942	64 095	653 676	2 247 864	1 954 213	53.5	46.5	Maine
2 223 856	60 313	406 669	2 140 348	8 458 400	8 921 694	48.7	51.3	Maryland
4 035 939	419 547	610 493	4 272 609	13 187 025	11 362 655	53.7	46.3	Massachusetts
5 203 940	208 689	478 902	6 293 701	14 597 345	19 306 358	43.1	56.9	Michigan
2 484 953	117 238	455 413	4 844 914	6 797 536	11 767 752	36.6	63.4	Minnesota
1 825 104	15 844	168 475	1 600 162	3 348 780	3 972 824	45.7	54.3	Mississippi
2 233 294	10 399	339 460	2 100 336	6 560 361	7 481 199	46.7	53.3	Missouri
610 297	14 729	89 811	461 271	1 424 545	1 318 732	51.9	48.1	Montana
748 876	18 731	106 122	764 485	2 454 591	2 984 545	45.1	54.9	Nebraska
424 798	16 037	165 028	1 121 665	1 341 611	2 977 029	31.1	68.9	Nevada
441 244	58 596	48 414	231 122	1 470 426	1 956 022	42.9	57.1	New Hampshire
4 217 957	189 198	346 882	5 515 034	14 540 771	18 326 522	44.2	55.8	New Jersey
921 354	70 127	127 773	1 392 350	2 939 861	2 662 122	52.5	47.5	New Mexico
14 735 440	4 469 896	1 699 665	22 672 046	32 262 575	62 938 194	33.9	66.1	New York
3 060 650	293 291	457 128	5 128 802	7 798 429	11 803 285	39.8	60.2	North Carolina
490 639	21 033	47 361	375 270	1 379 721	999 243	58.0	42.0	North Dakota
5 548 900	206 602	801 679	7 038 978	14 339 564	20 413 842	41.3	58.7	Ohio
1 508 944	46 288	155 274	1 758 444	4 896 364	4 670 739	51.2	48.8	Oklahoma
1 822 639	35 102	357 348	1 548 746	4 804 585	6 082 975	44.1	55.9	Oregon
5 57[illegible] 081	62 349	882 633	6 818 600	15 336 260	22 079 138	41.0	59.0	Pennsylvania
740 233	42 871	87 352	421 172	2 171 129	1 488 897	59.3	40.7	Rhode Island
2 049 324	83 990	193 917	1 854 139	5 553 434	5 128 923	52.0	48.0	South Carolina
501 905	3 386	49 244	232 501	1 179 132	980 667	54.6	45.4	South Dakota
2 731 190	41 241	330 920	2 083 469	6 301 360	7 345 223	46.2	53.8	Tennessee
7 605 216	27 085	865 349	8 088 622	20 729 994	31 859 450	39.4	60.6	Texas
976 451	39 446	114 369	1 012 809	2 649 329	2 750 335	49.1	50.9	Utah
450 943	3 355	29 415	262 636	1 285 532	905 308	58.7	41.3	Vermont
2 356 812	163 316	370 397	3 513 150	8 918 183	11 412 209	43.9	56.1	Virginia
2 769 240	73 072	354 864	4 314 939	8 434 735	10 609 103	44.3	55.7	Washington
1 075 074	8 728	71 399	1 003 964	3 147 754	2 331 754	57.4	42.6	West Virginia
2 638 726	86 645	252 159	4 567 037	7 258 032	10 768 494	40.3	59.7	Wisconsin
560 732	29 776	30 766	514 497	1 226 460	1 293 237	48.7	51.3	Wyoming

Table 20. Summary of State and Local Government Expenditure by State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Total[1]	General[1]	Utility	Liquor store	Insurance trust			
					Total	Unemployment compensation	Employee retirement	Other
	1	2	3	4	5	6	7	8
United States	**1 063 270 462**	**908 107 875**	**77 999 375**	**3 004 703**	**74 158 509**	**22 135 392**	**42 121 090**	**9 902 027**
Alabama	14 158 666	12 031 041	1 287 051	136 371	704 203	210 309	493 550	344
Alaska	6 364 081	5 652 191	365 390	2 444	344 056	101 577	240 346	2 133
Arizona	15 271 090	12 831 049	1 666 396	-	773 645	170 572	444 708	158 365
Arkansas	6 440 547	5 788 898	308 994	-	342 655	158 134	183 400	1 121
California	148 544 206	123 176 084	12 755 989	-	12 612 133	2 955 307	6 491 081	3 165 745
Colorado	13 669 439	11 546 546	1 151 225	-	971 668	158 956	542 216	270 496
Connecticut	16 414 289	14 621 967	537 794	-	1 254 528	528 749	672 282	53 497
Delaware	3 056 553	2 783 843	113 457	-	159 253	61 566	92 718	4 969
District of Columbia	5 690 867	4 209 782	1 116 564	-	364 521	118 862	245 659	-
Florida	51 720 922	45 303 415	4 698 977	-	1 718 530	646 881	1 016 574	55 075
Georgia	24 768 459	21 282 068	2 368 141	-	1 118 250	426 847	691 403	-
Hawaii	5 782 741	5 228 384	218 772	-	335 585	60 736	274 849	-
Idaho	3 297 266	2 964 797	82 040	32 053	218 376	71 680	112 211	34 485
Illinois	43 735 204	38 020 188	2 461 064	-	3 253 952	1 146 648	2 101 900	5 404
Indiana	18 577 352	16 811 311	1 105 777	-	660 264	171 903	487 736	625
Iowa	10 534 980	9 569 437	495 789	57 032	412 722	165 667	246 441	614
Kansas	9 003 368	7 984 160	571 994	-	447 214	172 759	252 598	21 857
Kentucky	12 387 974	10 941 057	640 758	-	806 159	253 193	458 099	94 867
Louisiana	15 903 812	14 247 081	644 581	-	1 012 150	136 249	862 943	12 958
Maine	4 992 937	4 488 555	85 190	51 540	367 652	173 854	193 774	24
Maryland	20 470 087	18 061 963	726 450	97 710	1 583 964	398 400	904 466	281 098
Massachusetts	30 121 379	24 747 105	2 508 898	-	2 865 376	1 260 589	1 588 584	16 203
Michigan	39 255 675	33 832 895	1 586 210	374 543	3 462 027	1 512 987	1 821 183	127 857
Minnesota	21 179 043	18 836 104	987 600	138 310	1 217 029	376 228	737 993	102 808
Mississippi	7 883 018	6 987 702	404 406	92 933	397 977	118 469	279 508	-
Missouri	15 627 427	13 740 207	978 628	-	908 592	367 949	510 333	30 310
Montana	3 196 276	2 831 149	38 649	26 213	300 265	47 011	136 957	116 297
Nebraska	6 967 161	5 208 294	1 640 182	-	118 685	38 196	80 260	229
Nevada	5 842 039	4 805 733	222 041	-	814 265	130 933	157 886	525 446
New Hampshire	3 820 559	3 378 803	55 169	157 044	229 543	73 875	72 715	82 953
New Jersey	36 228 171	31 834 954	1 447 969	-	2 945 248	1 238 153	1 340 072	367 023
New Mexico	5 746 328	5 199 366	223 857	-	323 105	59 018	257 851	6 236
New York	117 840 377	98 985 252	10 291 560	-	8 563 565	2 209 656	5 581 344	772 565
North Carolina	24 211 242	20 448 526	2 280 238	244 899	1 237 579	448 656	786 764	2 159
North Dakota	2 442 124	2 248 712	49 860	-	143 552	25 963	46 818	70 771
Ohio	42 106 722	34 957 720	1 629 455	286 865	5 232 682	921 620	2 797 894	1 513 168
Oklahoma	10 736 335	9 270 597	699 417	-	766 321	117 929	535 109	113 283
Oregon	12 316 915	10 610 550	716 725	101 764	887 876	330 444	481 317	76 115
Pennsylvania	44 811 427	38 273 308	2 263 081	618 952	3 656 086	1 503 913	2 015 073	137 100
Rhode Island	4 530 704	3 895 375	99 862	-	535 467	231 658	233 590	70 219
South Carolina	13 279 486	11 171 320	1 415 725	-	692 441	194 123	441 475	56 843
South Dakota	2 284 766	2 073 534	130 728	17 202	63 302	10 123	51 959	1 220
Tennessee	18 177 095	13 655 803	3 747 750	-	773 542	312 703	460 839	-
Texas	58 087 159	50 232 981	5 116 938	-	2 737 240	846 681	1 890 203	356
Utah	6 869 091	5 338 792	1 114 258	50 129	365 912	64 928	174 142	126 842
Vermont	2 444 905	2 201 355	112 797	27 316	103 437	66 083	37 354	-
Virginia	22 874 860	20 861 360	913 870	207 282	892 348	282 467	609 881	-
Washington	24 855 361	19 144 994	3 135 884	209 191	2 365 292	521 829	811 019	1 032 444
West Virginia	6 060 996	5 160 947	111 745	48 485	739 819	136 043	279 196	324 580
Wisconsin	20 114 735	18 300 969	605 369	177	1 208 220	376 824	824 249	7 147
Wyoming	2 574 246	2 329 651	68 111	26 248	150 236	21 492	70 568	58 176

[1] Duplicative intergovernmental transactions are excluded; see text.

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Table 21. State and Local Government Expenditure by Character and Object and State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Total[1]	Current operation[1]	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
	1	2	3	4	5	6	7	8	9
United States	**1 063 270 462**	**765 472 826**	**131 650 220**	**96 653 724**	**34 996 496**	**30 455 533**	**61 533 374**	**74 158 509**	**366 405 908**
Alabama	14 158 666	10 910 301	1 625 488	1 194 053	431 435	218 314	700 360	704 203	5 012 012
Alaska	6 364 081	4 404 319	700 908	547 469	153 439	94 301	820 497	344 056	1 731 599
Arizona	15 271 090	10 144 743	2 779 073	2 166 005	613 068	255 385	1 318 244	773 645	5 153 850
Arkansas	6 440 547	4 997 512	649 748	441 194	208 554	120 370	330 262	342 655	2 481 674
California	148 544 206	107 044 470	15 698 241	9 907 090	5 791 151	7 082 515	6 106 847	12 612 133	50 274 027
Colorado	13 669 439	9 437 378	2 012 641	1 429 439	583 202	238 916	1 008 836	971 668	5 008 016
Connecticut	16 414 289	11 575 499	2 080 987	1 779 218	301 769	537 166	966 109	1 254 528	5 366 592
Delaware	3 056 553	2 131 081	437 175	346 578	90 597	56 152	272 892	159 253	1 062 879
District of Columbia	5 690 867	4 178 866	693 474	502 668	190 806	126 556	327 450	364 521	2 027 078
Florida	51 720 922	36 975 249	8 445 926	6 573 204	1 872 722	905 791	3 675 426	1 718 530	18 610 716
Georgia	24 768 459	18 158 074	3 827 619	2 378 395	1 449 224	418 587	1 245 929	1 118 250	8 672 560
Hawaii	5 782 741	3 694 424	1 332 599	986 358	346 241	104 839	315 294	335 585	1 797 419
Idaho	3 297 266	2 426 689	483 253	362 028	121 225	36 354	132 594	218 376	1 161 180
Illinois	43 735 204	30 608 124	5 907 267	4 346 524	1 560 743	1 543 941	2 421 920	3 253 952	15 159 078
Indiana	18 577 352	14 647 332	2 194 030	1 506 095	687 935	341 029	734 697	660 264	6 918 735
Iowa	10 534 980	8 121 512	1 350 153	1 006 162	343 991	241 887	408 706	412 722	3 836 088
Kansas	9 003 368	6 802 075	1 065 297	742 065	323 232	169 674	519 108	447 214	3 442 688
Kentucky	12 387 974	8 818 316	1 530 834	990 437	540 397	270 798	961 867	806 159	4 279 151
Louisiana	15 903 812	11 426 710	1 703 544	1 246 748	456 796	271 749	1 489 659	1 012 150	5 596 839
Maine	4 992 937	3 687 531	513 566	328 670	184 896	169 259	254 929	367 652	1 471 211
Maryland	20 470 087	14 389 646	2 922 570	2 396 526	526 044	508 277	1 065 630	1 583 964	7 030 761
Massachusetts	30 121 379	21 335 894	2 924 834	2 349 865	574 969	992 978	2 002 297	2 865 376	9 050 510
Michigan	39 255 675	29 217 905	3 492 385	2 228 834	1 263 551	1 614 206	1 469 152	3 462 027	13 970 385
Minnesota	21 179 043	15 060 720	2 901 653	2 000 590	901 063	692 321	1 307 320	1 217 029	7 440 791
Mississippi	7 883 018	6 200 741	847 124	631 635	215 489	103 676	333 500	397 977	2 944 574
Missouri	15 627 427	11 721 122	1 970 656	1 470 915	499 741	289 723	737 334	908 592	6 074 131
Montana	3 196 276	2 195 892	467 586	390 536	77 050	54 925	177 608	300 265	1 048 943
Nebraska	6 967 161	5 389 053	948 089	754 199	193 890	86 608	424 726	118 685	2 438 692
Nevada	5 842 039	3 447 202	1 126 031	884 027	242 004	36 954	417 587	814 265	1 868 271
New Hampshire	3 820 559	2 896 742	318 036	237 160	80 876	59 031	317 207	229 543	1 326 378
New Jersey	36 228 171	26 740 584	3 508 561	2 741 831	766 730	707 169	2 326 609	2 945 248	12 965 819
New Mexico	5 746 328	4 346 690	784 529	615 055	169 474	109 210	182 794	323 105	2 022 803
New York	117 840 377	83 514 919	14 693 007	11 718 154	2 974 853	3 842 331	7 226 555	8 563 565	39 909 743
North Carolina	24 211 242	18 224 363	3 063 321	2 278 764	784 557	537 691	1 148 288	1 237 579	8 891 390
North Dakota	2 442 124	1 814 530	306 062	235 458	70 604	31 864	146 116	143 552	862 239
Ohio	42 106 722	29 333 961	4 332 806	3 324 010	1 008 796	1 522 891	1 684 382	5 232 682	14 041 026
Oklahoma	10 736 335	7 766 067	1 361 447	917 252	444 195	204 012	638 488	766 321	4 026 654
Oregon	12 316 915	9 049 670	1 433 621	1 071 429	362 192	230 384	715 364	887 876	4 245 954
Pennsylvania	44 811 427	31 344 717	4 803 406	3 978 353	825 053	1 713 551	3 293 667	3 656 086	13 547 037
Rhode Island	4 530 704	3 019 332	481 236	384 844	96 392	164 357	330 312	535 467	1 354 558
South Carolina	13 279 486	9 999 043	1 656 647	1 203 579	453 068	166 040	765 315	692 441	4 813 921
South Dakota	2 284 766	1 682 480	336 274	263 505	72 769	29 136	173 574	63 302	757 135
Tennessee	18 177 095	13 803 445	2 501 743	1 855 483	646 260	269 664	828 701	773 542	5 681 814
Texas	58 087 159	41 872 280	7 619 964	5 053 114	2 566 850	1 064 864	4 792 811	2 737 240	21 559 104
Utah	6 869 091	4 751 540	891 071	582 145	308 926	123 587	736 981	365 912	2 256 723
Vermont	2 444 905	1 920 452	192 882	132 358	60 524	89 207	138 927	103 437	807 124
Virginia	22 874 860	17 003 756	3 275 345	2 683 436	591 909	560 740	1 142 671	892 348	8 896 193
Washington	24 855 361	16 095 903	4 227 720	3 036 775	1 190 945	693 657	1 472 789	2 365 292	7 646 447
West Virginia	6 060 996	4 224 982	521 797	359 302	162 495	134 813	439 585	739 819	2 038 151
Wisconsin	20 114 735	15 135 323	2 282 845	1 753 167	529 678	577 408	910 939	1 208 220	6 899 576
Wyoming	2 574 246	1 783 667	425 149	341 023	84 126	40 675	174 519	150 236	925 669

[1] Includes intergovernmental expenditure to the Federal Government.

Table 22. Expenditure of State and Local Governments by Function and State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Total expenditure[1]	General expenditure[1]						
			Education services					
			Education					
		Total	Total	Higher education	Elementary and secondary education	Assistance and subsidies	Other education	Libraries
	1	2	3	4	5	6	7	8
United States	**1 063 270 462**	**908 107 875**	**309 302 355**	**78 748 664**	**217 642 750**	**5 532 171**	**7 378 770**	**4 442 137**
Alabama	14 158 666	12 031 041	4 363 698	1 435 808	2 517 955	53 873	356 062	32 475
Alaska	6 364 081	5 652 191	1 302 785	281 192	967 141	2 506	51 946	20 059
Arizona	15 271 090	12 831 049	4 608 269	1 489 000	2 983 234	66 893	69 142	72 139
Arkansas	6 440 547	5 788 898	2 320 921	667 107	1 469 295	30 411	154 108	16 893
California	148 544 206	123 176 084	38 542 394	10 645 663	26 498 478	735 287	662 966	625 769
Colorado	13 669 439	11 546 546	4 323 957	1 355 227	2 884 631	48 183	35 916	70 383
Connecticut	16 414 289	14 621 967	4 346 269	697 710	3 463 666	47 889	137 004	84 765
Delaware	3 056 553	2 783 843	1 013 329	364 566	574 604	22 846	51 313	6 991
District of Columbia	5 690 867	4 209 782	721 495	101 473	620 022	-	-	21 631
Florida	51 720 922	45 303 415	14 790 233	3 031 131	11 079 876	213 590	465 636	212 021
Georgia	24 768 459	21 282 068	7 191 368	1 554 922	5 309 851	47 410	279 185	77 201
Hawaii	5 782 741	5 228 384	1 269 001	466 664	783 184	4 017	15 136	35 494
Idaho	3 297 266	2 964 797	1 147 986	347 619	754 943	8 829	36 595	11 413
Illinois	43 735 204	38 020 188	12 711 864	3 283 726	8 772 117	350 295	305 726	328 988
Indiana	18 577 352	16 811 311	6 936 739	2 075 748	4 580 486	146 078	134 427	125 370
Iowa	10 534 980	9 569 437	3 697 630	1 258 691	2 292 174	82 033	64 732	52 535
Kansas	9 003 368	7 984 160	3 080 479	975 020	2 005 094	35 126	65 239	34 822
Kentucky	12 387 974	10 941 057	3 759 036	1 127 846	2 313 318	67 386	250 486	48 227
Louisiana	15 903 812	14 247 081	4 463 092	1 174 777	3 038 237	58 543	191 535	55 866
Maine	4 992 937	4 488 555	1 580 626	331 659	1 189 240	18 907	40 820	16 305
Maryland	20 470 087	18 061 963	6 431 336	1 926 961	4 255 357	110 395	138 623	129 938
Massachusetts	30 121 379	24 747 105	6 351 646	1 232 643	4 840 015	124 704	154 284	143 090
Michigan	39 255 675	33 832 895	12 983 795	3 788 971	8 861 450	244 043	89 331	139 681
Minnesota	21 179 043	18 836 104	6 258 112	1 705 977	4 271 469	136 945	143 721	87 869
Mississippi	7 883 018	6 987 702	2 598 214	821 188	1 642 523	36 997	97 506	16 157
Missouri	15 627 427	13 740 207	5 336 303	1 233 751	3 928 920	64 887	108 745	70 323
Montana	3 196 276	2 831 149	1 054 414	210 122	742 435	14 207	87 650	10 894
Nebraska	6 967 161	5 208 294	2 142 619	652 297	1 417 090	22 871	50 361	21 060
Nevada	5 842 039	4 805 733	1 531 862	321 813	1 178 282	6 586	25 181	26 779
New Hampshire	3 820 559	3 378 803	1 251 584	239 556	977 111	1 712	33 205	22 286
New Jersey	36 228 171	31 834 954	10 537 952	1 846 366	8 391 610	184 519	115 457	170 626
New Mexico	5 746 328	5 199 366	2 041 325	678 706	1 286 784	23 795	52 040	21 438
New York	117 840 377	98 985 252	27 821 283	4 855 980	21 871 247	689 423	404 653	393 829
North Carolina	24 211 242	20 448 526	7 949 419	2 457 136	5 235 729	70 069	186 485	105 322
North Dakota	2 442 124	2 248 712	849 218	323 061	489 625	13 088	23 444	6 708
Ohio	42 106 722	34 957 720	12 467 999	3 181 618	8 800 534	320 966	164 881	192 796
Oklahoma	10 736 335	9 270 597	3 430 116	910 571	2 384 851	48 629	86 065	30 003
Oregon	12 316 915	10 610 550	3 896 765	1 140 381	2 626 457	57 267	72 660	56 227
Pennsylvania	44 811 427	38 273 308	13 446 917	2 127 135	10 240 647	540 403	538 732	103 296
Rhode Island	4 530 704	3 895 375	1 212 779	278 235	844 881	23 830	65 833	18 460
South Carolina	13 279 486	11 171 320	4 236 511	1 172 838	2 852 205	44 770	166 698	53 866
South Dakota	2 284 766	2 073 534	747 437	171 286	545 412	4 348	26 391	9 896
Tennessee	18 177 095	13 655 803	4 550 433	1 445 858	2 833 651	46 080	224 844	40 653
Texas	58 087 159	50 232 981	19 914 402	5 533 016	13 930 846	189 849	260 691	171 843
Utah	6 869 091	5 338 792	2 254 378	804 345	1 368 698	22 380	58 955	30 407
Vermont	2 444 905	2 201 355	900 398	251 439	591 895	28 602	28 462	6 725
Virginia	22 874 860	20 861 360	7 953 830	2 062 667	5 578 742	114 477	197 944	140 079
Washington	24 855 361	19 144 994	7 114 355	1 918 580	4 876 099	133 604	186 072	137 560
West Virginia	6 060 996	5 160 947	1 975 356	518 461	1 359 542	21 678	75 675	14 543
Wisconsin	20 114 735	18 300 969	7 051 175	2 043 295	4 740 929	135 342	131 609	109 520
Wyoming	2 574 246	2 329 651	839 251	228 882	580 168	15 603	14 598	10 916

See footnotes at end of table.

Table 22. Expenditure of State and Local Governments by Function and State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	General expenditure—Con.							
	Social services and income maintenance							
	Public welfare							
		Cash assistance payments		Vendor payments				
	Total	Categorical assistance programs	Other cash assistance payments	For medical care	Other vendor payments	Welfare institutions	Other public welfare	Hospitals
	9	10	11	12	13	14	15	16
United States	**130 402 393**	**21 706 800**	**3 214 100**	**71 429 490**	**1 436 243**	**891 987**	**31 723 773**	**54 404 346**
Alabama	1 389 959	164 437	4	1 002 811	184	12 644	209 879	1 512 273
Alaska	441 181	88 653	3 142	182 802	6 131	27 779	132 674	62 834
Arizona	1 307 936	163 027	25 465	910 480	75	7 820	201 069	289 099
Arkansas	955 378	63 009	26 950	676 995	916	-	187 508	360 979
California	19 699 361	5 947 468	399 760	7 437 061	1 530	55 930	5 857 612	7 248 252
Colorado	1 219 228	184 546	6 187	595 319	46 366	10 441	376 369	517 413
Connecticut	2 126 491	427 682	61 595	1 222 207	46 418	19 331	349 258	708 483
Delaware	257 518	31 154	2 152	113 015	2 416	33 810	74 971	43 596
District of Columbia	691 629	100 459	26 097	337 512	6 918	26 246	194 397	357 065
Florida	4 758 231	685 972	6 229	3 323 240	25 700	31 181	685 909	2 589 855
Georgia	2 708 896	371 177	-	1 906 441	24	-	431 254	2 864 995
Hawaii	482 548	74 062	26 760	233 719	807	-	147 200	171 610
Idaho	308 973	27 438	87	191 342	1 149	3 605	85 352	183 783
Illinois	4 967 335	981 038	212 542	2 400 926	51 410	29 459	1 291 960	1 406 812
Indiana	2 366 795	194 940	11	1 719 383	59 855	37 106	355 500	1 360 502
Iowa	1 287 817	158 691	1 163	679 436	36 954	28 433	383 140	839 355
Kansas	844 797	134 548	-	511 241	1 489	3 521	193 998	527 862
Kentucky	1 958 841	203 412	-	1 260 483	20 493	-	474 453	523 749
Louisiana	1 848 699	213 136	70	1 330 011	17 525	2 415	285 542	1 438 824
Maine	887 979	146 141	4 211	524 055	57 948	554	155 070	110 713
Maryland	2 152 560	397 882	-	1 285 742	33 835	3 037	432 064	351 307
Massachusetts	5 525 725	700 671	167 579	3 548 859	28 797	25 444	1 054 375	1 345 015
Michigan	5 246 899	1 145 446	224 717	2 306 304	95 848	28 633	1 445 951	1 759 790
Minnesota	2 990 693	469 004	86 372	1 648 171	3 875	21 458	761 813	1 321 354
Mississippi	884 591	66 478	201	610 337	676	-	206 899	892 908
Missouri	1 830 930	224 541	295	1 198 040	25 431	12 050	370 573	817 038
Montana	350 499	40 718	-	207 691	-	5 117	96 973	70 542
Nebraska	624 906	62 406	1 331	331 804	28 756	24 989	175 620	375 157
Nevada	299 926	30 176	192	175 016	19	-	94 523	265 598
New Hampshire	445 631	49 952	7 367	205 025	4 687	8 880	169 720	44 368
New Jersey	4 349 284	496 771	25 879	2 828 189	20 983	50 149	927 313	1 054 100
New Mexico	567 983	82 927	2 488	275 801	35 642	15 044	156 081	321 256
New York	18 381 192	2 353 107	799 801	9 640 511	295 074	78 436	5 214 263	7 361 060
North Carolina	2 454 348	298 178	169 444	1 552 945	25 837	-	407 944	1 672 728
North Dakota	281 115	18 512	264	190 464	7 564	3 475	60 836	63 747
Ohio	6 100 901	980 541	221 384	3 530 361	115 595	50 223	1 202 797	1 702 678
Oklahoma	1 255 846	151 605	3 778	778 870	342	32 443	288 808	745 661
Oregon	1 172 644	165 457	7 660	627 682	1 890	-	369 955	453 671
Pennsylvania	6 167 718	857 020	313 756	2 703 900	114 553	138 732	2 039 757	1 104 241
Rhode Island	649 527	120 137	20 390	351 674	10 777	10 070	136 479	112 944
South Carolina	1 540 592	109 724	11 546	1 105 228	-	-	314 094	1 190 933
South Dakota	221 314	24 655	133	146 576	7 069	2 083	40 798	55 721
Tennessee	1 624 759	192 231	31 353	1 038 079	37 415	-	325 681	1 297 643
Texas	5 525 074	707 717	167 298	3 434 562	62 170	1 324	1 152 003	3 517 210
Utah	543 641	85 328	15 879	311 144	14 995	-	116 295	233 717
Vermont	346 105	56 403	4 202	186 298	193	6 724	92 285	22 977
Virginia	2 051 578	411 585	34 678	1 135 990	22 767	-	446 558	1 133 936
Washington	2 450 845	510 758	49 295	1 290 193	2 906	15 717	581 976	905 182
West Virginia	708 904	111 143	1 992	463 381	-	1 628	130 760	229 927
Wisconsin	2 994 620	400 319	41 747	1 687 834	44 417	21 835	798 468	672 256
Wyoming	152 451	24 418	654	74 340	9 822	4 221	38 996	191 627

See footnotes at end of table.

Table 22. Expenditure of State and Local Governments by Function and State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	General expenditure—Con.							
	Social services and income maintenance—Con.			Transportation				
	Health	Employment security administration	Veterans' services (State only)	Highways	Air transportation (airports)	Parking facilities	Water transport and terminals	Transit subsidies
	17	18	19	20	21	22	23	24
United States	**26 705 604**	**3 249 688**	**157 313**	**64 936 616**	**7 233 199**	**813 557**	**2 048 664**	**376 603**
Alabama	472 725	55 583	5 493	896 962	75 992	10 553	38 132	1 874
Alaska	140 195	23 554	388	574 646	95 057	3 285	29 238	2
Arizona	364 341	27 269	1 865	1 251 853	159 008	4 615	-	-
Arkansas	130 719	32 910	2 151	541 940	15 250	728	932	-
California	3 803 236	304 384	29 836	5 509 501	605 830	120 539	463 751	56 177
Colorado	281 849	47 140	-	1 098 566	197 173	8 100	1 002	255
Connecticut	401 671	70 114	-	1 284 252	32 485	24 666	1 189	66 998
Delaware	108 054	7 985	162	299 593	2 540	1 815	13 958	5 082
District of Columbia	163 988	11 555	-	142 103	-	1 160	-	-
Florida	1 731 019	35 797	5 339	2 999 278	1 020 051	64 186	187 346	355
Georgia	506 905	83 873	4 794	1 541 565	123 939	5 360	71 320	-
Hawaii	205 751	18 112	2 127	346 277	291 802	1 267	32 880	-
Idaho	76 494	15 707	871	323 904	14 705	4 430	1 067	13
Illinois	1 062 175	194 882	8 308	3 279 833	448 300	38 723	5 902	8 627
Indiana	337 789	66 246	905	1 139 446	79 669	10 828	7 358	19 801
Iowa	192 955	44 058	-	1 109 725	34 099	24 832	196	9 588
Kansas	175 863	17 646	1 523	937 428	27 386	2 582	776	-
Kentucky	250 549	45 156	1 304	960 221	99 234	7 931	7 074	-
Louisiana	339 954	56 533	5 365	1 169 652	57 767	4 650	68 211	3 741
Maine	106 704	23 009	1 576	408 118	16 877	1 831	3 271	115
Maryland	537 663	26 985	3 636	1 430 399	81 556	49 731	49 712	6 363
Massachusetts	821 359	108 139	2 404	1 099 066	166 049	13 250	65 302	-
Michigan	1 721 672	152 467	669	1 947 167	133 591	43 791	2 568	44 072
Minnesota	463 517	82 190	3 440	1 659 180	108 920	39 345	1 669	4 292
Mississippi	168 133	34 843	3 158	664 758	14 473	174	9 881	2 455
Missouri	426 903	61 821	1 708	1 255 692	152 287	6 739	1 916	2 792
Montana	93 517	10 391	443	338 583	24 151	5 136	-	-
Nebraska	69 219	21 894	1 411	546 345	30 019	3 793	10	-
Nevada	90 616	21 339	667	392 682	221 761	1 318	-	-
New Hampshire	111 491	16 989	194	282 707	10 002	5 758	1 838	1 469
New Jersey	604 741	70 904	2 901	2 049 804	9 528	18 400	16 648	1 749
New Mexico	173 765	45 517	1 023	473 509	25 777	3 154	-	-
New York	2 584 777	337 336	13 742	5 294 456	820 733	51 148	341 721	111 781
North Carolina	802 308	51 342	2 711	1 553 710	124 740	12 805	27 786	190
North Dakota	28 639	4 702	377	248 017	17 012	2 029	-	1 356
Ohio	1 285 813	147 724	581	2 504 510	135 162	22 190	6 419	-
Oklahoma	212 909	41 931	-	924 435	79 918	6 915	3 391	10
Oregon	312 192	34 300	17 882	818 407	51 822	5 862	99 637	1 522
Pennsylvania	1 036 379	140 677	2 375	2 839 671	332 213	114 019	6 558	191
Rhode Island	144 486	22 837	-	245 555	12 995	227	5 015	17 023
South Carolina	480 136	49 788	620	610 173	54 198	3 949	50 921	1 585
South Dakota	62 623	13 023	583	310 402	9 414	1 147	-	1 891
Tennessee	428 388	61 779	1 679	1 223 681	154 824	1 510	307	-
Texas	1 026 687	213 233	9 746	4 053 726	418 045	15 287	156 148	627
Utah	149 803	41 716	69	374 296	81 196	1 286	-	-
Vermont	44 849	9 192	75	230 394	5 698	2 030	-	2 021
Virginia	658 269	70 755	2 785	2 046 011	295 661	13 453	42 691	2 391
Washington	631 618	80 217	3 021	1 391 033	144 181	2 984	218 755	-
West Virginia	133 539	22 488	859	534 828	16 286	5 276	-	195
Wisconsin	494 477	59 522	6 547	1 431 532	96 283	18 484	6 168	-
Wyoming	52 180	12 434	-	347 024	7 545	286	-	-

See footnotes at end of table.

Table 22. Expenditure of State and Local Governments by Function and State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	General expenditure—Con.							
	Public safety				Environment and housing			
	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources		Parks and recreation	Housing and community development
					Total	Agriculture		
	25	26	27	28	29	30	31	32
United States	**32 771 685**	**13 796 137**	**27 356 376**	**6 008 078**	**12 575 248**	**4 064 275**	**15 930 189**	**16 647 593**
Alabama	361 725	151 566	231 886	44 152	157 331	91 052	159 682	208 579
Alaska	115 294	46 558	126 879	32 798	243 525	13 718	85 040	79 171
Arizona	595 196	203 777	492 093	91 305	399 652	79 773	241 365	139 046
Arkansas	155 790	59 024	119 074	36 572	107 306	60 158	61 521	82 381
California	5 401 716	2 388 804	4 681 365	1 561 820	2 332 792	566 973	2 638 575	3 025 843
Colorado	435 017	196 874	354 188	48 887	167 189	35 700	336 012	176 505
Connecticut	481 233	261 522	459 799	73 505	73 410	24 115	190 700	375 774
Delaware	89 341	10 458	82 707	27 668	33 826	4 219	38 780	67 161
District of Columbia	267 075	100 016	362 133	49 446	-	-	61 503	244 397
Florida	2 161 692	821 234	1 635 699	370 993	986 517	288 114	1 232 520	499 784
Georgia	695 002	302 693	808 082	79 083	261 678	151 853	385 041	347 400
Hawaii	148 415	64 219	91 866	31 238	125 303	53 355	157 689	176 641
Idaho	100 530	33 185	59 097	31 026	111 702	34 248	38 747	21 542
Illinois	1 604 966	704 912	901 148	219 481	388 594	144 080	1 253 284	742 920
Indiana	423 829	214 073	363 276	42 403	178 081	77 929	174 286	189 359
Iowa	251 299	90 285	136 403	34 872	172 371	100 604	136 711	74 039
Kansas	245 198	105 884	225 897	36 395	187 628	104 901	98 126	39 154
Kentucky	301 575	112 890	250 118	45 226	216 645	106 525	155 384	114 831
Louisiana	514 990	170 570	322 230	43 685	306 845	103 678	259 979	169 287
Maine	100 493	59 680	90 355	29 336	77 036	30 924	37 108	70 483
Maryland	757 473	345 950	679 294	111 790	246 276	79 696	405 958	435 528
Massachusetts	793 780	552 571	727 500	86 264	136 272	17 652	211 222	821 755
Michigan	1 231 561	412 018	1 038 912	167 550	308 413	98 663	447 984	150 901
Minnesota	485 285	164 423	267 768	104 972	298 535	109 462	433 493	372 096
Mississippi	172 225	80 677	105 857	44 654	140 337	81 631	60 216	80 294
Missouri	514 673	246 180	279 193	64 860	195 878	70 232	237 492	164 452
Montana	70 443	23 183	53 852	9 798	130 834	26 399	21 459	49 040
Nebraska	138 440	59 928	96 174	33 437	152 197	77 243	75 421	71 171
Nevada	219 843	138 641	199 759	60 831	79 673	14 696	145 542	63 380
New Hampshire	126 470	66 227	63 653	23 168	32 045	5 137	32 570	37 768
New Jersey	1 241 142	371 090	886 876	241 708	147 947	48 977	516 654	541 209
New Mexico	196 587	71 009	156 935	44 361	110 700	42 283	115 737	35 181
New York	3 560 760	1 336 836	3 688 193	527 451	387 600	87 457	1 362 529	3 027 177
North Carolina	685 582	252 552	633 251	99 572	319 729	162 265	320 124	305 486
North Dakota	40 755	15 325	21 658	13 793	91 284	51 226	42 050	35 653
Ohio	1 233 467	617 726	851 111	180 384	253 408	98 746	485 821	614 281
Oklahoma	277 175	157 024	237 733	57 685	100 166	63 387	140 982	117 016
Oregon	333 906	197 653	335 715	99 534	238 919	70 388	147 054	166 169
Pennsylvania	1 163 045	322 894	956 070	148 104	388 089	92 866	369 703	685 644
Rhode Island	129 622	104 943	92 086	26 915	28 136	7 571	65 704	108 872
South Carolina	316 154	117 577	371 496	50 024	147 576	61 993	132 742	107 847
South Dakota	53 470	18 198	36 506	6 770	65 467	25 700	34 466	22 370
Tennessee	437 179	204 884	464 623	66 144	123 324	54 188	285 915	297 258
Texas	1 839 665	747 591	1 533 982	276 198	587 574	196 266	747 533	435 066
Utah	161 796	62 021	141 247	20 635	96 672	34 080	113 882	116 367
Vermont	49 127	17 182	30 362	11 648	45 886	14 168	17 704	45 117
Virginia	713 589	363 103	635 120	163 433	202 547	79 036	339 134	353 945
Washington	563 799	278 565	469 715	222 066	508 428	90 046	464 977	275 106
West Virginia	91 029	33 987	59 096	17 860	116 513	35 910	65 960	59 122
Wisconsin	654 390	297 456	408 223	85 131	280 703	77 555	313 577	191 562
Wyoming	68 877	20 499	40 121	11 438	86 689	17 437	34 531	16 463

See footnotes at end of table.

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Table 22. Expenditure of State and Local Governments by Function and State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	General expenditure – Con.								
	Environment and housing – Con.		Government administration						
	Sewerage	Solid waste management	Financial administration	Judicial and legal	General public buildings	Other government administration	Interest on general debt	Miscellaneous commercial activities	Other and unallocable
	33	34	35	36	37	38	39	40	41
United States	**19 675 544**	**11 338 072**	**16 995 023**	**15 377 798**	**6 051 485**	**10 037 070**	**52 233 594**	**352 958**	**46 888 550**
Alabama	185 638	154 524	232 846	162 471	62 558	84 391	633 087	-	344 886
Alaska	66 374	30 645	135 473	100 471	36 671	102 290	750 791	58 516	948 471
Arizona	199 527	145 914	291 294	306 736	61 704	167 024	981 266	-	428 761
Arkansas	77 785	55 298	108 451	61 503	20 660	54 404	295 282	-	115 046
California	2 844 507	1 299 996	2 598 992	3 038 440	278 133	1 777 152	5 070 690	10 116	7 218 111
Colorado	224 294	39 964	278 182	189 115	67 779	164 388	805 978	168	296 940
Connecticut	260 426	304 053	267 936	198 381	114 429	142 689	930 904	543	1 339 280
Delaware	96 290	48 836	71 803	50 917	22 561	26 186	269 075	-	87 611
District of Columbia	142 915	45 608	55 125	124 939	45 336	36 476	243 528	727	319 932
Florida	968 690	982 603	1 019 697	898 578	173 585	450 926	3 013 317	41	1 693 828
Georgia	355 601	232 466	262 017	260 138	215 677	315 995	772 590	138	808 251
Hawaii	132 506	119 892	110 697	123 225	85 613	73 751	312 718	-	617 742
Idaho	58 212	30 834	73 912	44 857	12 971	24 878	123 358	3 240	107 360
Illinois	935 970	320 518	691 730	562 136	281 013	459 105	2 330 149	109	2 162 404
Indiana	407 494	85 534	290 212	183 086	120 050	268 623	685 495	6 363	727 699
Iowa	192 712	80 144	183 570	145 238	43 607	90 960	382 573	7 365	274 498
Kansas	103 443	39 888	169 257	125 306	56 141	113 969	475 496	-	311 212
Kentucky	223 215	78 171	196 199	152 016	36 137	96 241	910 902	-	390 185
Louisiana	304 784	146 293	209 605	187 432	72 250	161 181	1 436 401	8 427	420 768
Maine	96 363	75 140	99 296	43 340	32 816	47 093	244 989	-	227 901
Maryland	403 414	263 766	349 940	305 356	182 607	163 524	1 017 724	8 114	1 134 054
Massachusetts	714 997	245 717	536 372	360 026	135 980	187 441	1 693 595	1 605	1 900 963
Michigan	709 116	305 369	488 146	567 440	237 322	404 377	1 336 425	18 165	1 833 014
Minnesota	428 087	187 868	376 466	256 221	122 922	228 453	1 190 767	14	898 153
Mississippi	94 397	48 577	121 990	69 724	77 770	74 978	313 589	-	212 672
Missouri	276 970	63 687	252 572	181 248	84 295	139 465	671 441	3 577	399 772
Montana	25 649	20 505	75 307	34 290	13 825	31 262	171 649	5 397	136 086
Nebraska	74 077	29 424	102 473	57 610	17 058	43 733	223 953	-	196 765
Nevada	93 022	2 946	128 169	116 426	42 398	75 710	386 632	644	199 569
New Hampshire	70 045	62 093	46 993	67 248	26 122	59 375	308 639	19	162 051
New Jersey	1 026 431	714 404	541 112	583 565	302 916	290 073	2 263 081	-	3 280 109
New Mexico	89 758	59 583	127 957	85 809	49 105	70 205	145 597	-	166 095
New York	1 628 973	1 863 012	1 504 927	1 763 767	738 283	800 304	6 192 887	53 274	7 036 221
North Carolina	433 479	289 871	295 656	240 229	156 812	262 670	673 465	506	722 133
North Dakota	21 608	14 892	38 614	27 566	15 120	14 365	142 197	108 206	102 706
Ohio	921 929	301 622	804 299	644 621	371 113	270 784	1 561 385	8 259	1 270 737
Oklahoma	148 887	87 424	219 708	104 024	54 542	96 676	505 411	2 317	232 692
Oregon	229 203	52 671	257 333	171 518	147 859	160 090	651 362	-	500 633
Pennsylvania	834 383	556 232	565 699	619 163	320 454	487 801	3 083 880	86	2 477 806
Rhode Island	92 608	69 122	63 915	66 319	24 864	50 827	325 115	2 023	202 456
South Carolina	175 111	113 580	182 521	109 528	86 493	147 363	468 536	-	371 500
South Dakota	23 800	8 516	49 285	23 244	11 412	22 046	165 013	28 652	70 868
Tennessee	297 541	136 856	198 704	192 378	82 671	115 940	694 275	324	672 131
Texas	1 149 917	490 307	871 025	740 142	364 197	396 811	3 634 361	5 259	1 391 325
Utah	86 505	39 403	117 095	86 538	36 033	62 531	295 963	4 258	187 337
Vermont	36 715	14 545	55 491	26 436	36 864	17 266	125 536	-	101 012
Virginia	507 554	317 368	473 905	286 995	281 627	202 692	1 048 890	-	560 319
Washington	473 084	369 401	402 808	276 154	27 406	215 856	817 777	710	699 391
West Virginia	96 004	30 703	104 150	61 866	40 152	53 820	424 250	-	264 234
Wisconsin	614 556	214 728	239 105	265 060	108 738	191 096	884 314	5 776	605 970
Wyoming	20 978	47 557	56 992	28 962	14 832	41 814	167 294	-	58 890

See footnotes at end of table.

Table 22. Expenditure of State and Local Governments by Function and State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Utilities					Liquor stores	Insurance trusts
	Total	Water supply	Electric power	Gas supply	Transit		
	42	43	44	45	46	47	48
United States	**77 999 375**	**23 560 543**	**31 090 032**	**2 969 530**	**20 379 270**	**3 004 703**	**74 158 509**
Alabama	1 287 051	318 867	716 330	230 256	21 598	136 371	704 203
Alaska	365 390	88 087	259 544	-	17 759	2 444	344 056
Arizona	1 666 396	474 302	1 091 877	26 201	74 016	-	773 645
Arkansas	308 994	142 030	156 224	1 591	9 149	-	342 655
California	12 755 989	5 092 703	4 801 118	133 177	2 728 991	-	12 612 133
Colorado	1 151 225	503 715	396 210	84 702	166 598	-	971 668
Connecticut	537 794	162 012	165 981	6 664	203 137	-	1 254 528
Delaware	113 457	26 010	69 618	-	17 829	-	159 253
District of Columbia	1 116 564	96 320	-	-	1 020 244	-	364 521
Florida	4 698 977	2 108 599	2 090 489	104 375	395 514	-	1 719 530
Georgia	2 368 141	720 256	1 040 801	191 274	415 810	-	1 118 250
Hawaii	218 772	126 508	-	-	92 264	-	335 585
Idaho	82 040	35 866	43 631	-	2 543	32 053	218 376
Illinois	2 461 064	918 237	259 102	34 569	1 249 156	-	3 253 952
Indiana	1 105 777	216 158	493 391	322 912	73 316	-	660 264
Iowa	495 789	180 016	256 935	28 194	30 644	57 032	412 722
Kansas	571 994	234 052	311 740	19 110	7 092	-	447 214
Kentucky	640 758	269 459	267 823	47 314	56 162	-	806 159
Louisiana	644 581	208 263	281 209	56 413	98 696	-	1 012 150
Maine	85 190	65 595	15 476	-	4 119	51 540	367 652
Maryland	726 450	255 803	29 839	1 099	439 709	97 710	1 583 964
Massachusetts	2 508 898	444 738	888 602	38 169	1 137 389	-	2 865 376
Michigan	1 586 210	845 412	485 725	6	255 067	374 543	3 462 027
Minnesota	987 600	232 249	549 361	56 322	149 668	138 310	1 217 029
Mississippi	404 406	138 826	221 450	42 522	1 608	92 933	397 977
Missouri	978 628	296 665	393 829	66 705	221 429	-	908 592
Montana	38 649	32 980	-	146	5 523	26 213	300 265
Nebraska	1 640 182	92 285	1 388 432	137 644	21 821	-	118 685
Nevada	222 041	185 885	36 156	-	-	-	814 265
New Hampshire	55 169	44 088	10 658	-	423	157 044	229 543
New Jersey	1 447 969	465 945	64 828	-	917 196	-	2 945 248
New Mexico	223 857	113 752	76 118	20 426	13 561	-	323 105
New York	10 291 560	1 264 474	1 544 931	1 327	7 480 828	-	8 563 565
North Carolina	2 280 238	440 432	1 728 088	53 472	58 246	244 899	1 237 579
North Dakota	49 860	40 121	8 226	-	1 513	-	143 552
Ohio	1 629 455	779 259	414 856	28 017	407 323	286 865	5 232 682
Oklahoma	699 417	278 114	387 033	14 956	19 314	-	766 321
Oregon	716 725	205 735	357 385	-	153 605	101 764	887 876
Pennsylvania	2 263 081	666 239	88 793	478 272	1 029 777	618 952	3 656 086
Rhode Island	99 862	58 895	4 229	-	36 738	-	535 467
South Carolina	1 415 725	385 765	939 709	79 031	11 220	-	692 441
South Dakota	130 728	80 712	45 655	4 361	-	17 202	63 302
Tennessee	3 747 750	464 325	2 839 567	391 193	52 665	-	773 542
Texas	5 116 938	2 232 156	2 282 774	143 410	458 598	-	2 737 240
Utah	1 114 258	228 309	826 764	-	59 185	50 129	365 912
Vermont	112 797	33 585	75 789	-	3 423	27 316	103 437
Virginia	913 870	510 316	160 141	120 364	123 049	207 282	892 348
Washington	3 135 884	393 485	2 235 585	4 632	502 182	209 191	2 365 292
West Virginia	111 745	92 658	4 680	-	14 407	48 485	739 819
Wisconsin	605 369	227 348	258 151	704	119 166	177	1 208 220
Wyoming	68 111	42 932	25 179	-	-	26 248	150 236

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[1] Duplicative intergovernmental transactions are excluded where applicable, see text.

Table 23. Allocation of State and Local Government Direct General Expenditure by Level of

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Total direct general expenditure	Funding level of government (before transfers among governments)					
		Amount			Percent		
		Federal Government	State government	Local government	Federal Government	State government	Local government
	1	2	3	4	5	6	7
United States	**904 642 074**	**154 098 909**	**407 486 979**	**343 056 186**	**17.0**	**45.0**	**37.9**
Alabama	12 031 041	2 547 699	5 667 780	3 815 562	21.2	47.1	31.7
Alaska	5 572 551	804 511	3 693 755	1 074 285	14.4	66.3	19.3
Arizona	12 831 049	1 797 245	5 786 874	5 246 930	14.0	45.1	40.9
Arkansas	5 787 486	1 291 566	3 022 552	1 473 368	22.3	52.2	25.5
California	120 865 223	19 960 942	56 586 668	44 317 613	16.5	46.8	36.7
Colorado	11 545 923	1 775 311	4 439 254	5 331 358	15.4	38.4	46.2
Connecticut	14 621 967	2 294 881	7 587 947	4 739 139	15.7	51.9	32.4
Delaware	2 783 172	412 929	1 821 881	548 362	14.8	65.5	19.7
District of Columbia	4 209 782	1 779 762	-	2 430 020	42.3	-	57.7
Florida	45 303 415	5 427 094	19 151 996	20 724 325	12.0	42.3	45.7
Georgia	21 282 068	3 803 575	8 856 574	8 621 919	17.9	41.6	40.5
Hawaii	5 218 135	808 572	3 429 210	980 353	15.5	65.7	18.8
Idaho	2 963 324	590 870	1 493 287	879 167	19.9	50.4	29.7
Illinois	38 017 834	5 816 186	17 232 741	14 968 907	15.3	45.3	39.4
Indiana	16 795 492	2 808 375	8 389 991	5 597 126	16.7	50.0	33.3
Iowa	9 550 204	1 608 776	4 484 476	3 456 952	16.8	47.0	36.2
Kansas	7 983 985	1 199 416	3 411 091	3 373 478	15.0	42.7	42.3
Kentucky	10 941 057	2 379 005	5 855 826	2 706 226	21.7	53.5	24.7
Louisiana	14 247 081	3 114 248	6 626 998	4 505 835	21.9	46.5	31.6
Maine	4 481 129	817 514	2 290 025	1 373 590	18.2	51.1	30.7
Maryland	18 061 928	2 630 525	7 956 431	7 474 972	14.6	44.1	41.4
Massachusetts	24 610 666	4 646 432	13 585 356	6 378 878	18.9	55.2	25.9
Michigan	33 758 702	5 682 842	15 043 316	13 032 544	16.8	44.6	38.6
Minnesota	18 836 104	2 940 366	9 048 053	6 847 685	15.6	48.0	36.4
Mississippi	6 987 702	1 993 579	2 812 402	2 181 721	28.5	40.2	31.2
Missouri	13 740 207	2 572 754	5 663 521	5 503 932	18.7	41.2	40.1
Montana	2 830 443	700 108	1 305 178	825 157	24.7	46.1	29.2
Nebraska	5 204 304	854 998	2 297 062	2 052 244	16.4	44.1	39.4
Nevada	4 802 246	589 826	2 200 649	2 011 771	12.3	45.8	41.9
New Hampshire	3 378 803	489 658	1 223 007	1 666 138	14.5	36.2	49.3
New Jersey	31 765 220	4 564 839	14 361 253	12 839 128	14.4	45.2	40.4
New Mexico	5 199 366	1 049 127	3 052 309	1 097 930	20.2	58.7	21.1
New York	98 544 752	16 435 105	36 822 277	45 287 370	16.7	37.4	46.0
North Carolina	20 448 526	3 517 778	10 132 419	6 798 329	17.2	49.6	33.2
North Dakota	2 248 712	538 000	1 128 359	582 353	23.9	50.2	25.9
Ohio	34 946 041	6 350 579	15 838 743	12 756 719	18.2	45.3	36.5
Oklahoma	9 233 717	1 664 218	4 542 507	3 026 992	18.0	49.2	32.8
Oregon	10 610 550	2 179 987	4 382 778	4 047 785	20.5	41.3	38.1
Pennsylvania	38 190 120	6 453 714	17 167 325	14 569 081	16.9	45.0	38.1
Rhode Island	3 882 618	827 585	1 939 827	1 115 206	21.3	50.0	28.7
South Carolina	11 171 320	2 243 241	5 412 197	3 515 882	20.1	48.4	31.5
South Dakota	2 073 520	551 149	813 393	708 978	26.6	39.2	34.2
Tennessee	13 655 803	3 062 110	5 446 900	5 146 793	22.4	39.9	37.7
Texas	50 232 975	8 470 565	19 193 636	22 568 774	16.9	38.2	44.9
Utah	5 337 132	1 090 820	2 628 620	1 617 692	20.4	49.3	30.3
Vermont	2 191 201	480 358	1 117 894	592 949	21.9	51.0	27.1
Virginia	20 861 360	2 727 209	9 889 562	8 244 589	13.1	47.4	39.5
Washington	19 119 879	3 124 104	10 379 542	5 616 233	16.3	54.3	29.4
West Virginia	5 160 947	1 146 473	2 737 010	1 277 464	22.2	53.0	24.8
Wisconsin	18 195 926	2 890 885	8 583 136	6 721 905	15.9	47.2	36.9
Wyoming	2 329 366	591 498	953 391	784 477	25.4	40.9	33.7

Note: This table shows the original source and disbursing source of State and local government direct general expenditures before and after funds have been transferred among the levels of government. Appendix C provides a guide for tracing these funds. Minor amounts to the Federal Government were not calculated.

Government and State: 1990-91

Intergovernmental transfers received by –				Final disbursing level (after transfers among governments)				Geographic area
State government from –		Local government from –		Amount		Percent		
Federal Government	Local governments	Federal Government	State governments	State governments	Local governments	State governments	Local governments	
8	9	10	11	12	13	14	15	
134 926 318	**8 607 289**	**19 172 591**	**182 660 140**	**368 360 446**	**536 281 628**	**40.7**	**59.3**	**United States**
2 316 135	46 025	231 564	2 021 728	6 008 212	6 022 829	49.9	50.1	Alabama
706 255	9 137	98 256	846 243	3 562 904	2 009 647	63.9	36.1	Alaska
1 488 711	300 795	308 534	2 864 177	4 712 203	8 118 846	36.7	63.3	Arizona
1 192 692	5 150	98 874	1 164 589	3 055 805	2 731 681	52.8	47.2	Arkansas
17 568 690	582 290	2 392 252	36 092 066	38 645 582	82 219 641	32.0	68.0	California
1 576 805	34 302	198 506	1 917 247	4 133 114	7 412 809	35.8	64.2	Colorado
2 128 790	3 812	166 091	1 907 349	7 813 200	6 808 767	53.4	46.6	Connecticut
362 277	13 961	50 652	431 189	1 768 930	1 016 242	63.5	36.5	Delaware
-	-	1 779 762	-	-	4 209 782	-	100.0	District of Columbia
4 581 729	244 953	845 365	8 642 945	15 335 733	29 967 682	33.9	66.1	Florida
3 382 896	72 896	420 679	3 789 927	8 522 439	12 759 629	40.0	60.0	Georgia
731 133	3 216	77 439	93 329	4 070 230	1 147 905	78.0	22.0	Hawaii
536 587	17 360	54 283	657 596	1 389 638	1 573 686	46.9	53.1	Idaho
4 810 405	113 475	1 005 781	6 497 117	15 659 504	22 358 330	41.2	58.8	Illinois
2 583 224	101 523	225 151	3 700 429	7 374 309	9 421 183	43.9	56.1	Indiana
1 449 400	70 039	159 376	1 737 051	4 266 864	5 283 340	44.7	55.3	Iowa
1 131 734	17 585	67 682	1 268 776	3 291 634	4 692 351	41.2	58.8	Kansas
2 218 587	14 228	160 418	2 062 261	6 026 380	4 914 677	55.1	44.9	Kentucky
2 841 098	15 680	273 150	2 358 627	7 125 149	7 121 932	50.0	50.0	Louisiana
753 419	3 942	64 095	653 676	2 393 710	2 087 419	53.4	46.6	Maine
2 223 856	60 313	406 669	2 146 348	8 094 252	9 967 676	44.8	55.2	Maryland
4 035 939	419 547	610 493	4 272 609	13 768 233	10 842 433	55.9	44.1	Massachusetts
5 203 940	208 689	478 902	6 293 701	14 162 244	19 596 458	42.0	58.0	Michigan
2 484 953	117 238	455 413	4 844 914	6 805 330	12 030 774	36.1	63.9	Minnesota
1 825 104	15 844	168 475	1 600 162	3 053 188	3 934 514	43.7	56.3	Mississippi
2 233 294	10 399	339 460	2 100 336	5 806 878	7 933 329	42.3	57.7	Missouri
610 297	14 729	89 811	461 271	1 468 933	1 361 510	51.9	48.1	Montana
748 876	18 731	106 122	764 485	2 300 184	2 904 120	44.2	55.8	Nebraska
424 798	16 037	165 028	1 121 665	1 519 819	3 282 427	31.6	68.4	Nevada
441 244	58 596	48 414	231 122	1 491 725	1 887 078	44.1	55.9	New Hampshire
4 217 957	189 198	346 882	5 515 034	13 253 374	18 511 846	41.7	58.3	New Jersey
921 354	70 127	127 773	1 392 350	2 651 440	2 547 926	51.0	49.0	New Mexico
14 735 440	4 469 896	1 699 665	22 672 046	33 355 567	65 189 185	33.8	66.2	New York
3 060 650	293 291	457 128	5 128 802	8 357 558	12 090 968	40.9	59.1	North Carolina
490 639	21 033	47 361	375 270	1 264 761	983 951	56.2	43.8	North Dakota
5 548 900	206 602	801 679	7 038 978	14 555 267	20 390 774	41.7	58.3	Ohio
1 508 944	46 288	155 274	1 758 444	4 339 295	4 894 422	47.0	53.0	Oklahoma
1 822 639	35 102	357 348	1 548 746	4 691 773	5 918 777	44.2	55.8	Oregon
5 571 081	62 349	882 633	6 818 600	15 982 155	22 207 965	41.8	58.2	Pennsylvania
740 233	42 871	87 352	421 172	2 301 759	1 580 859	59.3	40.7	Rhode Island
2 049 324	83 990	193 917	1 854 139	5 691 372	5 479 948	50.9	49.1	South Carolina
501 905	3 386	49 244	232 501	1 086 183	987 337	52.4	47.6	South Dakota
2 731 190	41 241	330 920	2 083 469	6 135 862	7 519 941	44.9	55.1	Tennessee
7 605 216	27 085	865 349	8 088 622	18 737 315	31 495 660	37.3	62.7	Texas
976 451	39 446	114 369	1 012 809	2 631 708	2 705 424	49.3	50.7	Utah
450 943	3 355	29 415	262 636	1 309 556	881 645	59.8	40.2	Vermont
2 356 812	163 316	370 397	3 513 150	8 896 540	11 964 820	42.6	57.4	Virginia
2 769 240	73 072	354 864	4 314 939	8 906 915	10 212 964	46.6	53.4	Washington
1 075 074	8 728	71 399	1 003 964	2 816 848	2 344 099	54.6	45.4	West Virginia
2 638 726	86 645	252 159	4 567 037	6 741 470	11 454 456	37.0	63.0	Wisconsin
560 732	29 776	30 766	514 497	1 029 402	1 299 964	44.2	55.8	Wyoming

Table 24. Capital Outlay of State and Local Governments for Selected Functions by State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Total, all functions	General expenditure								
		Total[1]	Education			Public welfare	Hospitals	Health	Highways	Police protection
			Total	Higher education	Elementary and secondary education[2]					
	1	2	3	4	5	6	7	8	9	10
United States	**131 650 220**	**114 602 023**	**27 251 358**	**7 064 051**	**20 187 307**	**497 422**	**3 133 195**	**1 006 180**	**36 408 689**	**1 545 933**
Alabama	1 625 488	1 473 795	388 417	173 389	215 028	4 344	129 165	11 945	462 415	21 364
Alaska	700 908	583 997	119 494	24 222	95 272	2 882	1 070	3 574	205 267	2 609
Arizona	2 779 073	2 342 285	668 074	133 320	534 754	5 810	5 021	7 107	871 647	52 014
Arkansas	649 748	598 712	176 578	62 473	114 105	2 668	15 978	3 052	270 462	9 729
California	15 698 241	12 707 919	2 883 112	666 842	2 216 270	33 837	363 857	183 859	2 513 708	220 695
Colorado	2 012 641	1 774 930	448 041	143 201	304 840	2 806	35 258	6 866	644 503	17 102
Connecticut	2 080 987	1 907 256	284 131	18 109	266 022	3 450	8 534	10 799	878 665	29 215
Delaware	437 175	422 697	53 069	27 856	25 213	1 423	236	7 939	232 333	4 709
District of Columbia	693 474	415 737	52 152	3 635	48 517	1 281	18 669	1 630	123 274	3 737
Florida	8 445 926	7 075 127	2 004 057	297 451	1 706 606	4 984	141 524	96 347	1 729 915	57 089
Georgia	3 827 619	3 304 783	788 036	181 518	606 518	3 946	271 389	14 894	1 097 833	45 926
Hawaii	1 332 599	1 264 252	186 083	54 588	131 495	5 713	23 119	6 285	232 455	6 084
Idaho	483 253	471 893	135 946	49 297	86 649	2 688	4 198	2 857	218 415	7 610
Illinois	5 907 267	5 421 068	1 006 990	312 031	694 959	12 671	53 111	12 141	1 904 981	55 941
Indiana	2 194 030	2 024 473	737 731	262 430	475 301	2 792	92 914	5 230	560 043	32 028
Iowa	1 350 153	1 269 334	303 932	114 609	189 323	4 349	65 536	5 778	613 588	10 785
Kansas	1 065 297	966 215	204 760	74 029	130 731	8 763	29 278	4 318	491 493	6 434
Kentucky	1 530 834	1 418 604	284 755	131 808	152 947	5 498	32 356	6 428	562 883	20 042
Louisiana	1 703 544	1 643 799	262 184	83 938	178 246	10 822	80 777	8 024	727 952	26 561
Maine	513 566	490 147	168 719	24 858	143 861	863	2 418	1 047	159 312	4 674
Maryland	2 922 570	2 648 417	541 767	179 582	362 185	10 933	4 173	27 926	899 506	72 789
Massachusetts	2 924 834	2 414 181	344 940	71 033	273 907	4 511	57 028	11 812	594 864	31 784
Michigan	3 492 385	3 187 747	1 103 146	357 333	745 813	10 876	92 983	46 951	807 769	40 231
Minnesota	2 901 653	2 769 266	595 520	129 847	465 673	33 876	56 980	7 250	1 058 267	28 368
Mississippi	847 124	789 530	174 367	73 969	100 398	3 457	35 807	3 807	376 559	8 589
Missouri	1 970 656	1 775 909	543 071	73 507	469 564	5 026	42 960	6 801	652 499	28 882
Montana	467 586	463 082	94 821	11 456	83 365	2 944	9 605	1 262	200 716	4 367
Nebraska	948 089	709 761	183 829	55 828	128 001	3 602	19 008	2 713	327 531	7 027
Nevada	1 126 031	1 074 335	378 548	47 688	330 860	1 175	9 250	8 051	262 121	11 030
New Hampshire	318 036	310 008	95 761	1 743	94 018	7 352	345	1 081	104 452	7 776
New Jersey	3 508 561	3 160 573	671 222	245 697	425 525	17 206	26 025	7 512	1 226 112	32 965
New Mexico	784 529	747 454	199 956	55 821	144 135	1 327	15 094	2 263	310 891	12 127
New York	14 693 007	11 643 298	2 153 253	373 513	1 779 740	107 561	395 404	230 216	2 975 782	172 928
North Carolina	3 063 321	2 797 819	831 663	237 701	593 962	11 394	114 029	38 481	789 462	43 807
North Dakota	306 062	299 656	52 039	31 999	20 040	4 283	2 051	591	129 744	1 679
Ohio	4 332 806	3 994 155	799 256	341 400	457 856	42 239	153 756	39 171	1 396 261	62 266
Oklahoma	1 361 447	1 272 244	375 841	88 055	287 786	2 986	31 476	7 155	541 792	18 346
Oregon	1 433 621	1 311 703	259 216	154 704	104 512	4 098	25 989	5 324	487 642	10 893
Pennsylvania	4 803 406	4 321 180	1 246 530	201 955	1 044 575	22 400	78 428	5 938	1 404 425	36 244
Rhode Island	481 236	462 423	59 698	15 040	44 658	7 886	10 784	15 680	176 306	1 776
South Carolina	1 656 647	1 351 750	387 465	65 550	321 915	2 402	75 928	12 726	359 533	30 674
South Dakota	336 274	281 188	43 728	15 302	28 426	428	2 120	702	164 813	3 102
Tennessee	2 501 743	2 105 051	422 779	220 939	201 840	13 752	45 073	9 651	806 252	20 396
Texas	7 619 964	6 477 446	1 663 081	452 665	1 210 416	15 680	249 951	43 041	2 385 179	109 998
Utah	891 071	723 956	217 498	86 876	130 622	991	8 232	4 142	194 680	6 006
Vermont	192 882	176 529	39 302	15 819	23 483	327	232	643	75 809	1 871
Virginia	3 275 345	3 062 295	812 149	169 228	642 921	4 365	52 619	12 966	1 161 570	32 251
Washington	4 227 720	3 573 802	1 139 795	216 824	922 971	22 960	81 692	41 137	821 139	29 065
West Virginia	521 797	504 863	125 748	30 313	95 435	671	12 042	1 460	242 616	5 076
Wisconsin	2 282 845	2 205 073	474 853	188 070	286 783	8 661	26 434	8 687	733 549	34 780
Wyoming	425 149	410 336	64 255	14 990	49 265	363	23 289	920	239 704	4 492

See footnotes at end of table.

Table 24. Capital Outlay of State and Local Governments for Selected Functions by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	General expenditure—Con.					Utility and liquor store expenditure				
	Fire protection	Natural resources and parks and recreation	Housing and community development	Sewerage	Solid waste management	Water supply	Electric power	Gas supply	Transit	Liquor stores
	11	12	13	14	15	16	17	18	19	20
United States	**991 336**	**7 175 757**	**4 388 728**	**9 104 117**	**1 636 779**	**7 498 650**	**3 578 854**	**313 574**	**5 636 273**	**20 846**
Alabama	11 187	45 132	62 701	98 995	41 172	92 765	35 831	19 930	2 359	808
Alaska	2 322	37 941	36 009	27 771	2 867	35 414	80 734	-	763	-
Arizona	21 043	220 122	32 874	101 444	35 816	192 221	231 371	666	12 530	-
Arkansas	3 768	20 040	16 657	19 302	4 297	29 460	18 495	-	3 081	-
California	183 221	1 400 723	1 068 434	1 318 661	64 744	1 650 845	767 370	5 266	566 841	-
Colorado	18 111	149 613	41 430	54 954	3 929	156 483	41 575	9 108	30 545	-
Connecticut	11 216	62 648	49 681	127 486	20 324	47 035	2 723	-	123 973	-
Delaware	732	19 510	10 661	53 293	7 511	5 176	4 428	-	4 874	-
District of Columbia	1 792	5 667	45 432	57 350	108	39 410	-	-	238 327	-
Florida	23 250	801 473	44 403	562 187	186 146	959 904	309 796	24 419	76 680	-
Georgia	20 607	150 922	64 912	163 626	46 249	265 572	93 577	6 908	156 779	-
Hawaii	7 713	111 650	79 180	87 189	32 047	61 088	-	-	7 259	-
Idaho	2 596	21 284	5 563	23 540	2 748	8 251	2 728	-	205	176
Illinois	53 273	537 251	129 013	397 835	12 356	207 451	42 789	37	235 922	-
Indiana	12 437	56 555	33 631	144 401	5 830	36 939	62 961	49 716	19 941	-
Iowa	9 034	45 899	12 152	83 523	11 660	60 756	17 478	734	1 851	-
Kansas	4 793	27 675	5 973	32 153	3 221	61 065	37 672	248	97	-
Kentucky	7 791	69 883	23 809	107 255	4 030	91 575	11 855	3 737	5 063	-
Louisiana	9 763	179 200	26 919	164 124	12 778	36 397	16 196	3 883	3 269	-
Maine	6 394	6 560	4 354	43 118	6 642	23 409	-	-	10	-
Maryland	34 411	182 703	123 259	120 421	36 035	46 405	-	-	226 795	953
Massachusetts	20 307	94 366	145 899	436 851	18 955	123 948	32 852	-	353 853	-
Michigan	22 298	130 035	15 407	213 998	15 429	212 521	81 158	-	10 957	2
Minnesota	18 905	148 170	163 892	206 013	21 696	76 750	27 622	2 057	25 333	625
Mississippi	9 622	16 678	12 127	40 528	1 893	46 310	7 850	3 333	101	-
Missouri	16 424	82 252	19 299	129 467	4 190	77 963	27 602	4 880	84 302	-
Montana	1 677	35 615	19 829	8 478	1 331	4 242	-	-	292	-
Nebraska	7 667	45 088	9 323	29 859	8 928	27 472	197 720	9 037	4 099	-
Nevada	15 678	55 558	10 406	37 896	428	48 556	3 140	-	-	-
New Hampshire	5 340	8 394	4 509	23 030	5 193	5 207	-	-	44	2 777
New Jersey	31 144	99 578	81 784	428 783	63 389	115 702	4 271	-	228 015	-
New Mexico	8 862	54 902	5 660	50 292	15 968	29 662	5 546	1 028	839	-
New York	120 771	441 185	1 031 735	1 009 361	429 235	405 910	242 441	-	2 401 358	-
North Carolina	15 224	157 302	65 297	214 180	52 578	165 089	83 858	2 231	14 324	-
North Dakota	2 320	30 650	5 659	14 480	1 886	5 968	202	-	236	-
Ohio	47 279	188 792	101 804	412 339	21 009	219 963	44 300	495	73 608	285
Oklahoma	13 519	27 241	42 827	66 030	2 524	65 757	22 683	129	634	-
Oregon	13 683	48 083	22 923	96 795	5 514	57 590	28 058	-	35 002	1 268
Pennsylvania	18 265	136 569	214 419	263 984	116 283	193 216	1 756	53 030	224 249	9 975
Rhode Island	4 100	43 826	27 699	43 244	18 536	7 145	21	-	11 647	-
South Carolina	20 551	51 817	24 783	90 717	15 921	173 696	122 269	8 624	308	-
South Dakota	1 870	13 681	4 906	9 921	409	50 615	4 205	251	-	15
Tennessee	9 491	131 526	92 473	147 374	15 440	170 038	163 090	61 273	2 291	-
Texas	35 821	317 862	111 358	498 083	33 574	618 309	353 008	15 570	155 631	-
Utah	3 960	38 351	30 818	36 484	2 478	118 324	29 123	-	19 586	82
Vermont	1 870	8 222	3 451	19 428	472	12 417	3 562	-	288	86
Virginia	21 236	83 146	110 466	151 622	41 416	146 122	9 389	26 674	30 125	740
Washington	28 397	361 621	45 688	253 755	129 712	141 297	293 205	310	216 070	3 036
West Virginia	947	41 793	5 827	30 304	2 316	15 026	1 250	-	658	-
Wisconsin	26 144	117 621	39 523	343 840	28 577	43 163	9 350	-	25 259	-
Wyoming	2 510	13 382	1 890	8 293	20 989	13 051	1 744	-	-	18

[1] Includes amounts for categories not shown separately.
[2] Includes minor amounts for "Other education."

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Table 25. Indebtedness and Debt Transactions of State and Local Governments by State: 1990-91

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Debt outstanding at end of fiscal year									
		By term		By level and type of government						
					Local					
	Total	Long	Short	State	Total	Counties	Municipalities	Townships	School districts	Special districts
	1	2	3	4	5	6	7	8	9	10
United States	**915 711**	**894 019**	**21 692**	**345 554**	**570 157**	**121 755**	**226 554**	**11 111**	**56 755**	**153 982**
Alabama	10 786	10 739	47	4 214	6 572	468	4 412	-	390	1 302
Alaska	10 059	10 054	5	5 291	4 768	1 605	2 937	-	-	227
Arizona	18 504	18 122	382	2 540	15 965	3 478	5 286	-	2 291	4 909
Arkansas	4 838	4 817	21	1 764	3 074	875	1 420	-	573	206
California	98 081	95 657	2 424	31 956	66 125	13 619	33 412	-	1 289	17 805
Colorado	13 871	13 862	9	2 659	11 212	2 389	4 919	-	1 214	2 690
Connecticut	16 527	15 586	940	13 006	3 521	-	1 440	1 382	26	673
Delaware	4 199	4 127	72	3 215	984	515	332	-	18	120
District of Columbia	4 853	4 853	-	-	4 853	-	3 856	-	-	997
Florida	52 543	52 493	51	11 084	41 460	19 097	13 417	-	3 210	5 734
Georgia	18 766	18 623	143	3 652	15 114	3 793	2 585	-	1 321	7 414
Hawaii	5 332	5 287	45	4 202	1 131	261	869	-	-	-
Idaho	1 730	1 688	43	1 122	608	108	193	-	212	96
Illinois	37 914	37 435	479	18 238	19 675	1 635	10 639	36	2 749	4 616
Indiana	11 208	11 067	141	4 624	6 584	552	2 962	21	309	2 740
Iowa	5 106	4 991	115	1 620	3 486	481	2 472	-	497	36
Kansas	7 225	7 075	150	337	6 888	1 216	4 544	-	621	507
Kentucky	14 362	14 355	7	6 024	8 338	3 847	3 286	-	898	306
Louisiana	19 400	19 258	142	10 729	8 671	3 180	3 573	-	1 284	634
Maine	4 053	3 935	119	2 585	1 469	38	292	421	330	388
Maryland	17 517	17 398	119	7 528	9 989	5 301	1 665	-	-	3 023
Massachusetts	29 570	28 005	1 565	21 102	8 468	46	2 332	2 114	49	3 927
Michigan	23 417	23 263	154	10 109	13 308	3 333	4 566	367	3 716	1 326
Minnesota	18 905	18 287	618	3 941	14 964	1 092	8 759	42	1 953	3 117
Mississippi	4 868	4 853	16	1 413	3 455	1 765	1 022	-	421	248
Missouri	11 122	11 030	92	5 775	5 347	839	2 858	-	1 051	598
Montana	2 381	2 361	21	1 611	770	157	352	-	155	106
Nebraska	6 337	6 295	43	1 596	4 742	163	1 037	-	337	3 204
Nevada	6 223	6 203	20	1 708	4 515	1 908	423	-	1 253	931
New Hampshire	5 240	5 160	79	4 127	1 113	61	359	303	304	85
New Jersey	33 716	32 220	1 496	19 039	14 677	2 385	2 182	1 770	1 154	7 186
New Mexico	4 941	4 911	30	1 752	3 189	238	2 606	-	304	41
New York	107 264	100 107	7 157	51 804	55 460	8 834	34 679	3 603	3 896	4 448
North Carolina	16 661	16 400	260	3 490	13 171	4 258	2 166	-	-	6 747
North Dakota	1 926	1 917	8	964	962	331	500	-	81	49
Ohio	25 745	24 549	1 196	11 367	14 377	4 230	5 460	16	3 405	1 265
Oklahoma	8 678	8 677	1	3 730	4 948	1 452	2 834	-	384	278
Oregon	10 231	9 946	285	6 451	3 781	362	1 818	-	489	1 111
Pennsylvania	48 137	47 227	910	11 640	36 497	2 825	5 782	377	5 589	21 924
Rhode Island	5 207	4 904	303	4 393	814	-	313	299	27	175
South Carolina	10 311	10 156	155	4 189	6 122	1 845	1 027	-	1 142	2 108
South Dakota	2 272	2 271	1	1 754	519	41	235	-	113	130
Tennessee	12 211	12 044	167	2 790	9 421	3 022	4 937	-	26	1 436
Texas	64 865	64 199	667	7 687	57 179	9 444	22 359	-	8 679	16 697
Utah	10 148	10 118	30	1 911	8 237	675	1 028	-	486	6 048
Vermont	1 936	1 891	45	1 486	450	-	214	59	98	80
Virginia	18 132	18 035	97	6 500	11 632	4 949	5 043	-	-	1 640
Washington	26 158	25 951	207	6 520	19 639	956	2 745	-	2 439	13 499
West Virginia	6 560	6 504	56	2 770	3 791	2 606	719	-	231	235
Wisconsin	13 554	13 000	554	6 625	6 929	850	3 380	301	1 567	831
Wyoming	2 117	2 114	4	922	1 196	632	306	-	172	85

Table 25. Indebtedness and Debt Transactions of State and Local Governments by State: 1990-91—Con.

[Amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Type of long-term debt outstanding at end of fiscal year		Long-term debt issued	Long-term debt retired	Change in total debt during year		Per capita amounts of debt outstanding at end of fiscal year (dollars)				
								Long-term			
	Full faith and credit	Nonguaranteed			Amount	Percent	Total	Total	Full faith and credit	Nonguaranteed	Short-term
	11	12	13	14	15	16	17	18	19	20	21
United States	**269 207**	**624 813**	**118 054**	**65 666**	**53 831**	**6.2**	**3 631.23**	**3 545.20**	**1 067.53**	**2 477.67**	**86.02**
Alabama	3 196	7 543	1 181	834	357	3.4	2 637.74	2 626.35	781.55	1 844.80	11.39
Alaska	2 723	7 331	701	1 212	-511	-4.8	17 647.78	17 638.73	4 777.11	12 861.62	9.05
Arizona	4 463	13 659	2 208	1 514	688	3.9	4 934.53	4 832.57	1 190.24	3 642.33	101.96
Arkansas	737	4 080	465	484	-19	-.4	2 039.65	2 030.94	310.85	1 720.08	8.72
California	19 113	76 544	13 593	6 867	6 932	7.6	3 228.47	3 148.68	629.12	2 519.55	79.80
Colorado	3 691	10 172	1 952	675	1 268	10.1	4 107.56	4 104.92	1 092.87	3 012.04	2.64
Connecticut	8 104	7 482	2 695	1 135	2 089	14.5	5 021.83	4 736.08	2 462.61	2 273.47	285.74
Delaware	801	3 326	409	176	246	6.2	6 175.22	6 069.71	1 177.89	4 891.83	105.50
District of Columbia	3 159	1 695	532	142	390	8.7	7 995.42	7 995.42	5 203.63	2 791.79	-
Florida	7 697	44 795	5 506	2 781	2 671	5.4	3 957.46	3 953.65	579.75	3 373.89	3.81
Georgia	4 731	13 892	2 134	941	1 257	7.2	2 833.45	2 811.89	714.40	2 097.49	21.56
Hawaii	3 272	2 016	1 322	406	899	20.3	4 697.94	4 658.45	2 882.47	1 775.98	39.49
Idaho	315	1 373	275	77	204	13.4	1 665.35	1 624.30	303.26	1 321.03	41.05
Illinois	14 515	22 920	6 559	2 717	3 831	11.2	3 284.56	3 243.09	1 257.43	1 985.65	41.48
Indiana	1 793	9 274	1 587	899	475	4.4	1 997.84	1 972.70	319.66	1 653.05	25.13
Iowa	1 304	3 688	498	492	-237	-4.4	1 826.95	1 785.82	466.40	1 319.41	41.13
Kansas	1 870	5 205	739	836	-126	-1.7	2 895.87	2 835.68	749.42	2 086.26	60.19
Kentucky	1 031	13 324	1 744	831	914	6.8	3 868.13	3 866.12	277.69	3 588.43	2.01
Louisiana	6 084	13 173	876	1 841	-1 039	-5.1	4 562.45	4 529.06	1 430.94	3 098.12	33.39
Maine	1 364	2 571	727	223	582	16.7	3 282.15	3 185.92	1 104.38	2 081.54	96.23
Maryland	7 754	9 644	2 601	1 430	1 104	6.7	3 604.29	3 579.84	1 595.49	1 984.35	24.45
Massachusetts	12 728	15 277	4 761	1 698	2 846	10.6	4 931.63	4 670.58	2 122.76	2 547.82	261.05
Michigan	7 433	15 830	3 587	1 591	2 029	9.5	2 499.66	2 483.23	793.46	1 689.78	16.42
Minnesota	6 753	11 534	2 371	1 508	1 099	6.2	4 265.48	4 126.08	1 523.66	2 602.42	139.40
Mississippi	1 681	3 172	459	446	15	.3	1 878.25	1 872.13	648.49	1 223.64	6.12
Missouri	2 485	8 545	1 554	677	883	8.6	2 156.24	2 138.36	481.79	1 656.57	17.88
Montana	365	1 995	384	202	183	8.3	2 947.29	2 921.80	452.32	2 469.48	25.48
Nebraska	749	5 545	441	345	93	1.5	3 978.20	3 951.45	470.45	3 481.00	26.75
Nevada	2 864	3 339	863	302	565	10.0	4 846.59	4 831.34	2 230.90	2 600.44	15.25
New Hampshire	1 574	3 586	1 268	460	826	18.7	4 741.67	4 669.76	1 424.62	3 245.15	71.90
New Jersey	9 204	23 016	3 135	2 749	464	1.4	4 344.85	4 152.00	1 186.05	2 965.95	192.85
New Mexico	892	4 018	399	369	33	.7	3 191.67	3 172.24	576.43	2 595.81	19.43
New York	34 479	65 629	18 418	8 032	11 643	12.2	5 940.00	5 543.66	1 909.32	3 634.34	396.34
North Carolina	4 318	12 082	2 071	1 217	909	5.8	2 473.01	2 434.36	641.01	1 793.35	38.65
North Dakota	330	1 587	195	134	65	3.5	3 032.32	3 019.54	519.61	2 499.93	12.77
Ohio	8 707	15 842	1 964	1 577	481	1.9	2 353.49	2 244.13	795.96	1 448.17	109.36
Oklahoma	889	7 787	752	555	194	2.3	2 733.19	2 732.83	280.12	2 452.71	.36
Oregon	6 953	2 993	813	797	83	.8	3 501.44	3 403.80	2 379.39	1 024.41	97.64
Pennsylvania	14 443	32 784	5 920	3 574	2 238	4.9	4 024.53	3 948.44	1 207.49	2 740.95	76.10
Rhode Island	1 024	3 880	1 038	375	717	16.0	5 186.70	4 884.45	1 019.75	3 864.71	302.25
South Carolina	2 641	7 515	1 027	574	389	3.9	2 896.35	2 852.78	741.78	2 111.00	43.57
South Dakota	168	2 103	140	173	-33	-1.4	3 232.54	3 230.49	239.43	2 991.06	2.05
Tennessee	4 157	7 886	1 220	870	354	3.0	2 465.33	2 431.57	839.32	1 592.26	33.75
Texas	22 659	41 540	6 713	5 956	347	.5	3 738.86	3 700.44	1 306.05	2 394.39	38.42
Utah	1 137	8 981	480	385	111	1.1	5 733.54	5 716.61	642.61	5 074.00	16.93
Vermont	590	1 301	348	144	236	13.9	3 414.93	3 334.92	1 040.02	2 294.90	80.02
Virginia	5 750	12 285	3 129	1 166	1 952	12.1	2 884.58	2 869.10	914.81	1 954.29	15.48
Washington	8 508	17 443	3 569	1 559	2 071	8.6	5 212.89	5 171.64	1 695.48	3 476.16	41.25
West Virginia	736	5 768	599	497	58	.9	3 642.64	3 611.44	408.78	3 202.65	31.20
Wisconsin	7 026	5 974	1 980	914	1 156	9.3	2 735.40	2 623.57	1 417.91	1 205.66	111.83
Wyoming	245	1 869	151	304	-153	-6.7	4 602.53	4 594.57	532.53	4 062.04	7.96

Note: Per capita amounts calculated on the basis of amounts rounded to the nearest thousand.

Table 26. Cash and Security Holdings of State and Local Governments by State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Total cash and security holdings	Insurance trust systems				Other than insurance trust			
		Total	Employee retirement	Unemployment compensation	Other	Total	Offsets to debt	Bond funds	Other
	1	2	3	4	5	6	7	8	9
United States	**1 562 880 889**	**820 383 098**	**759 253 923**	**33 131 243**	**27 997 932**	**742 497 791**	**371 896 571**	**80 488 229**	**290 112 991**
Alabama	20 398 165	11 150 028	10 554 347	595 681	-	9 248 137	5 552 260	1 084 133	2 611 744
Alaska	27 092 980	4 736 458	4 510 149	224 747	1 562	22 356 522	6 405 482	480 019	15 471 021
Arizona	22 255 659	11 961 093	10 636 153	473 972	850 968	10 294 566	6 106 271	1 237 508	2 950 787
Arkansas	9 541 030	4 530 124	4 402 506	114 867	12 751	5 010 906	3 012 270	228 443	1 770 193
California	232 507 198	135 012 240	124 898 499	4 812 590	5 301 151	97 494 958	36 358 943	13 962 828	47 173 187
Colorado	23 998 102	11 936 266	11 123 007	301 882	511 377	12 061 836	5 290 975	2 804 289	3 966 572
Connecticut	19 812 387	9 798 633	9 795 256	-7 033	10 410	10 013 754	7 050 131	968 012	1 995 611
Delaware	5 938 988	2 105 100	1 880 500	223 870	730	3 833 888	2 761 081	44 455	1 028 352
District of Columbia	3 377 556	1 856 907	1 814 043	42 864	-	1 520 649	599 535	165 677	755 437
Florida	71 710 548	27 067 043	25 157 456	1 845 655	63 932	44 643 505	21 837 193	5 568 843	17 237 469
Georgia	30 143 919	16 720 518	15 731 343	989 175	-	13 423 401	5 197 915	2 282 645	5 942 841
Hawaii	9 345 016	4 405 380	3 986 525	418 855	-	4 939 636	1 306 207	709 059	2 924 370
Idaho	4 204 891	1 930 924	1 545 473	234 856	150 595	2 273 967	1 066 614	78 336	1 129 017
Illinois	65 421 420	32 943 122	31 635 849	1 306 680	593	32 478 298	16 761 978	3 780 764	11 935 556
Indiana	19 697 034	7 457 156	6 584 820	871 717	619	12 239 878	5 283 839	896 137	6 059 902
Iowa	12 286 470	6 582 201	6 026 773	554 999	429	5 704 269	2 604 263	236 410	2 863 596
Kansas	11 926 460	4 758 821	4 194 030	550 400	14 391	7 167 639	3 994 985	223 185	2 949 469
Kentucky	20 766 826	8 136 190	7 764 279	368 030	3 881	12 630 636	8 274 817	712 397	3 643 422
Louisiana	24 989 848	9 660 560	9 136 077	516 993	7 490	15 329 288	11 104 877	547 396	3 677 015
Maine	5 070 104	1 994 869	1 885 932	108 580	357	3 075 235	2 221 495	292 427	561 313
Maryland	25 574 028	15 516 134	14 347 785	343 511	824 838	10 057 894	7 241 164	670 124	2 146 606
Massachusetts	27 497 094	12 249 464	12 160 118	83 516	5 830	15 247 630	10 842 358	838 107	3 567 165
Michigan	49 999 005	29 236 577	28 227 681	398 275	610 621	20 762 428	10 551 787	2 269 340	7 941 301
Minnesota	33 999 835	15 354 024	15 035 965	309 859	8 200	18 645 811	8 356 620	1 319 254	8 969 937
Mississippi	10 544 483	5 547 633	5 183 371	364 262	-	4 996 850	2 604 823	239 769	2 152 258
Missouri	23 292 296	12 096 787	11 901 338	190 759	4 690	11 195 509	6 424 970	983 914	3 786 625
Montana	5 621 367	1 939 168	1 813 341	80 864	44 963	3 682 199	1 903 535	76 003	1 702 661
Nebraska	7 148 086	2 048 615	1 904 141	143 333	1 141	5 099 471	1 719 951	319 122	3 060 398
Nevada	9 284 351	4 679 402	3 676 921	313 395	689 086	4 604 949	1 642 016	1 237 535	1 725 398
New Hampshire	5 770 321	1 610 880	1 310 759	147 155	152 966	4 159 441	3 440 551	117 391	601 499
New Jersey	52 416 299	27 053 140	24 133 608	2 697 270	222 262	25 363 159	12 680 187	4 730 399	7 952 573
New Mexico	13 855 038	4 479 142	4 270 753	208 389	-	9 375 896	2 978 801	333 190	6 063 905
New York	166 013 604	110 129 020	104 737 266	1 892 448	3 499 306	55 884 584	37 614 038	5 737 636	12 532 910
North Carolina	31 812 959	18 941 611	17 550 777	1 374 022	16 812	12 871 348	4 936 866	1 381 512	6 552 970
North Dakota	3 755 138	1 156 500	955 065	46 689	154 746	2 598 638	1 405 752	59 371	1 133 515
Ohio	79 561 561	57 452 064	49 097 634	717 576	7 636 854	22 109 497	11 068 884	2 086 381	8 954 232
Oklahoma	15 488 351	6 128 948	5 270 001	412 197	446 750	9 359 403	4 487 378	888 669	3 983 356
Oregon	22 590 332	11 726 276	10 610 095	967 188	148 993	10 864 056	5 348 957	401 928	5 113 171
Pennsylvania	70 958 494	34 859 333	32 511 934	1 417 183	930 216	36 099 161	21 906 775	5 296 929	8 895 457
Rhode Island	6 465 515	2 549 623	2 352 791	180 268	16 564	3 915 892	3 115 615	434 579	365 698
South Carolina	18 505 674	11 779 456	11 254 601	471 414	53 441	6 726 218	3 021 024	594 444	3 110 750
South Dakota	4 238 592	1 531 150	1 483 272	47 060	818	2 707 442	1 641 992	17 759	1 047 691
Tennessee	20 114 526	11 586 889	10 963 294	623 595	-	8 527 637	4 816 684	803 999	2 906 954
Texas	91 877 656	37 899 236	36 792 714	1 102 562	3 960	53 978 420	21 855 797	6 697 151	25 425 472
Utah	9 767 894	3 995 995	3 460 005	298 365	237 625	5 771 899	2 801 477	281 006	2 689 416
Vermont	2 523 719	956 317	763 642	192 655	20	1 567 402	1 062 253	105 932	399 217
Virginia	31 261 935	15 051 728	14 430 139	621 589	-	16 210 207	8 956 061	2 019 090	5 235 056
Washington	33 434 139	20 567 043	14 673 241	1 598 815	4 294 987	12 867 096	3 283 080	2 783 067	6 800 949
West Virginia	8 894 928	2 838 042	1 718 768	128 230	991 044	6 056 886	4 575 799	533 814	947 273
Wisconsin	33 634 806	22 968 934	21 790 862	1 121 926	56 146	10 665 872	5 142 838	852 644	4 670 390
Wyoming	6 494 262	1 710 334	1 609 024	87 493	13 817	4 783 928	1 677 407	75 207	3 031 314

Table 27. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Revenue	Expenditure					Long-term debt				
		Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total[1]	Construction		Total	Full faith and credit	Nonguar-anteed		
	1	2	3	4	5	6	7	8	9	10	11
United States, total	57 165 113	77 999 375	51 672 244	17 027 351	12 659 407	9 299 780	141 231 046	17 410 311	123 820 735	13 233 753	8 321 007
Water supply	18 034 149	23 560 543	12 991 122	7 498 650	6 243 383	3 070 771	48 529 742	12 247 598	36 282 144	5 766 683	2 901 929
States	113 813	147 108	76 171	35 100	34 418	35 837	796 464	459 923	336 541	35 895	25 954
Counties	1 322 509	2 055 362	913 362	841 289	751 449	300 711	5 121 692	1 474 276	3 647 416	554 777	274 516
Municipalities	12 066 562	14 228 979	8 328 854	4 159 098	3 156 849	1 741 027	27 087 282	5 937 065	21 150 217	3 740 529	1 691 402
Townships	537 635	694 570	426 480	216 054	172 778	52 036	867 538	725 543	141 995	109 251	73 673
Special districts	3 993 630	6 434 524	3 246 255	2 247 109	2 127 889	941 160	14 656 766	3 650 791	11 005 975	1 326 231	836 384
Electric power	30 489 473	31 090 032	22 272 822	3 578 854	2 892 512	5 238 356	76 809 370	903 979	75 905 391	4 313 982	4 578 689
States	2 216 170	2 503 737	1 540 087	420 159	404 599	543 491	7 389 975	-	7 389 975	375 433	611 604
Counties	130 125	135 950	103 736	16 355	11 820	15 859	364 429	185 079	179 350	-	15 780
Municipalities	17 926 042	17 655 708	14 272 049	1 982 195	1 375 041	1 401 464	19 551 243	661 593	18 889 650	1 501 580	1 067 569
Townships	511 123	483 126	469 105	10 990	4 118	3 031	41 542	38 037	3 505	4 965	4 043
Special districts	9 706 013	10 311 511	5 887 845	1 149 155	1 096 934	3 274 511	49 462 181	19 270	49 442 911	2 432 004	2 879 713
Gas supply[2]	3 012 652	2 969 530	2 572 261	313 574	260 530	83 695	1 389 100	107 504	1 281 596	199 593	91 500
Counties	13 984	13 431	12 060	596	436	775	6 448	-	6 448	-	405
Municipalities	2 299 105	2 218 215	1 932 287	222 257	180 748	63 671	1 056 916	107 504	949 412	180 179	78 554
Townships	9 542	8 798	8 798	-	-	-	-	-	-	-	-
Special districts	682 735	724 626	614 825	90 721	79 346	19 080	323 529	-	323 529	19 414	12 051
Transit systems	5 628 839	20 379 270	13 836 039	5 636 273	3 262 982	906 958	14 502 834	4 151 230	10 351 604	2 953 495	748 889
States	1 123 090	4 562 056	2 282 961	2 062 031	1 151 714	217 064	4 346 315	551 070	3 795 245	541 145	142 890
Counties	146 502	807 718	558 139	238 024	126 371	11 555	198 193	63 914	134 279	12 200	20 998
Municipalities	1 923 821	5 374 790	4 265 133	900 013	386 570	209 644	3 208 399	2 981 916	226 483	671 975	201 661
Townships	905	4 955	4 899	56	44	-	-	-	-	-	-
Special districts	2 434 521	9 629 751	6 724 907	2 436 149	1 598 283	468 695	6 749 927	554 330	6 195 597	1 728 175	383 340
Alabama, total	1 237 268	1 287 051	1 068 893	150 885	107 247	67 273	986 163	33 197	952 966	131 496	95 889
Water supply	275 446	318 867	180 087	92 765	71 433	46 015	707 531	24 535	682 996	115 809	75 132
Electric power	718 596	716 330	663 946	35 831	20 188	16 553	221 056	8 662	212 394	2 033	9 245
Gas supply	237 053	230 256	205 621	19 930	15 380	4 705	57 567	-	57 567	13 645	11 512
Transit	6 173	21 598	19 239	2 359	246	-	9	-	9	9	-
Alaska, total	178 866	365 390	178 773	116 911	101 236	69 706	1 194 293	278 652	915 641	2 844	176 952
Water supply	36 177	88 087	36 049	35 414	23 535	16 624	323 111	169 784	153 327	-	16 611
Electric power	140 277	259 544	128 434	80 734	76 944	50 376	821 220	83 887	737 333	2 844	155 917
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	2 412	17 759	14 290	763	757	2 706	49 962	24 981	24 981	-	4 424
Arizona, total	1 579 301	1 666 396	892 630	436 788	407 337	336 978	5 104 600	435 852	4 668 748	394 478	320 332
Water supply	330 449	474 302	202 344	192 221	173 510	79 737	1 721 503	435 477	1 286 026	169 340	152 304
Electric power	1 211 506	1 091 877	603 398	231 371	229 503	257 108	3 382 064	-	3 382 064	225 138	167 717
Gas supply	32 073	26 201	25 513	666	323	22	-	-	-	-	-
Transit	5 273	74 016	61 375	12 530	4 001	111	1 033	375	658	-	311
Arkansas, total	300 286	308 994	222 978	51 036	31 105	34 980	572 713	36 424	536 289	5 886	34 796
Water supply	128 454	142 030	95 577	29 460	24 532	16 993	294 020	34 934	259 086	1 996	29 462
Electric power	167 828	156 224	119 770	18 495	3 925	17 959	278 693	1 490	277 203	3 890	5 334
Gas supply	2 430	1 591	1 591	-	-	-	-	-	-	-	-
Transit	1 574	9 149	6 040	3 081	2 648	28	-	-	-	-	-
California, total	8 979 578	12 755 989	8 729 510	2 990 322	2 169 732	1 036 157	17 221 594	1 727 333	15 494 261	2 608 983	1 626 777
Water supply	3 555 195	5 092 703	3 118 202	1 650 845	1 370 006	323 656	5 027 725	1 449 543	3 578 182	538 443	253 797
Electric power	4 599 265	4 801 118	3 440 419	767 370	419 145	593 329	9 828 425	119 312	9 709 113	833 667	1 082 332
Gas supply	138 180	133 177	127 830	5 266	3 625	81	775	-	775	-	165
Transit	686 938	2 728 991	2 043 059	566 841	376 956	119 091	2 364 669	158 478	2 206 191	1 236 873	290 483
Colorado, total	909 054	1 151 225	710 656	237 711	202 933	202 858	2 796 139	994 975	1 801 164	95 657	182 296
Water supply	388 206	503 715	248 458	156 483	132 189	98 774	1 521 019	976 273	544 746	52 772	100 451
Electric power	406 217	396 210	259 842	41 575	38 629	94 793	1 134 093	12 857	1 121 236	-	77 532
Gas supply	86 419	84 702	73 090	9 108	8 984	2 504	19 618	-	19 618	-	148
Transit	28 212	166 598	129 266	30 545	23 131	6 787	121 409	5 845	115 564	42 885	4 165
Connecticut, total	356 997	537 794	328 858	173 731	123 612	35 205	510 553	84 810	425 743	20 976	20 362
Water supply	147 752	162 012	88 517	47 035	41 703	26 460	386 049	82 946	303 103	20 198	17 824
Electric power	176 634	165 981	154 556	2 723	2 460	8 702	124 037	1 864	122 173	778	2 532
Gas supply	8 484	6 664	6 664	-	-	-	-	-	-	-	-
Transit	24 127	203 137	79 121	123 973	79 449	43	467	-	467	-	6
Delaware, total	109 304	113 457	95 162	14 478	8 147	3 817	90 775	32 341	58 434	2 040	2 674
Water supply	24 585	26 010	18 428	5 176	4 513	2 406	55 148	29 780	25 368	2 040	1 762
Electric power	80 630	69 618	63 779	4 428	3 634	1 411	35 627	2 561	33 066	-	912
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	4 089	17 829	12 955	4 874	-	-	-	-	-	-	-
District of Columbia, total	342 773	1 116 564	754 905	277 737	222 745	83 922	1 013 271	-	1 013 271	-	1 031
Water supply	62 678	96 320	50 325	39 410	37 639	6 585	16 271	-	16 271	-	1 031
Electric power	-	-	-	-	-	-	-	-	-	-	-
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	280 095	1 020 244	704 580	238 327	185 106	77 337	997 000	-	997 000	-	-
Florida, total	3 542 670	4 698 977	2 666 069	1 370 799	1 269 593	662 109	9 126 019	254 880	8 871 139	1 086 079	632 411
Water supply	1 306 474	2 108 599	912 013	959 904	908 710	236 682	3 644 091	254 880	3 389 211	507 717	299 672
Electric power	2 051 856	2 090 489	1 359 718	309 796	303 565	420 975	5 422 978	-	5 422 978	575 054	331 646
Gas supply	97 512	104 375	75 504	24 419	24 418	4 452	58 950	-	58 950	3 308	1 093
Transit	86 828	395 514	318 834	76 680	32 900	-	-	-	-	-	-
Georgia, total	1 868 129	2 368 141	1 371 966	522 836	383 815	473 339	7 057 645	31 093	7 026 552	269 916	113 047
Water supply	522 347	720 256	333 183	265 572	207 236	121 501	1 857 943	30 385	1 827 558	237 722	65 174
Electric power	1 056 144	1 040 801	656 726	93 577	81 200	290 498	4 355 562	-	4 355 562	30 341	33 466
Gas supply	215 441	191 274	184 153	6 908	3 454	213	3 307	-	3 307	1 145	852
Transit	74 197	415 810	197 904	156 779	91 925	61 127	840 833	708	840 125	708	13 555

See footnotes at end of table.

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Table 27. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Revenue	Expenditure						Long-term debt			
				Capital outlay			Debt outstanding at end of fiscal year				
	Revenue	Total	Current operation	Total¹	Construction	Interest on debt	Total	Full faith and credit	Nonguaranteed	Debt issued	Debt retired
	1	2	3	4	5	6	7	8	9	10	11
Hawaii, total	**113 044**	**218 772**	**147 849**	**68 347**	**59 443**	**2 576**	**73 485**	**53 969**	**19 516**	**-**	**4 032**
Water supply	93 883	126 508	62 844	61 088	59 443	2 576	73 485	53 969	19 516	-	4 032
Electric power	-	-	-	-	-	-	-	-	-	-	-
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	19 161	92 264	85 005	7 259	-	-	-	-	-	-	-
Idaho, total	**77 047**	**82 040**	**61 620**	**11 184**	**9 124**	**9 236**	**123 957**	**61 902**	**62 055**	**3 165**	**3 123**
Water supply	32 731	35 866	25 508	8 251	6 830	2 107	35 981	13 902	22 079	3 165	2 583
Electric power	43 940	43 631	33 774	2 728	2 294	7 129	87 976	48 000	39 976	-	540
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	376	2 543	2 338	205	-	-	-	-	-	-	-
Illinois, total	**1 605 352**	**2 461 064**	**1 883 094**	**486 199**	**343 853**	**91 771**	**1 602 126**	**368 077**	**1 234 049**	**200 613**	**82 152**
Water supply	866 663	918 237	634 421	207 451	147 458	76 365	1 308 812	241 712	1 067 100	98 063	63 360
Electric power	267 183	259 102	205 486	42 789	36 196	10 827	141 909	-	141 909	2 550	8 362
Gas supply	40 024	34 569	34 433	37	37	99	-	-	-	-	-
Transit	431 482	1 249 156	1 008 754	235 922	160 162	4 480	151 405	126 365	25 040	100 000	10 430
Indiana, total	**951 456**	**1 105 777**	**887 018**	**169 557**	**138 178**	**49 202**	**828 905**	**30 425**	**798 480**	**145 983**	**32 270**
Water supply	191 907	216 158	164 758	36 939	31 630	14 461	239 355	17 120	222 235	51 003	20 993
Electric power	443 267	493 391	410 930	62 961	60 384	19 500	329 312	2 500	326 812	94 980	7 039
Gas supply	295 348	322 912	259 054	49 716	45 327	14 142	249 433	-	249 433	-	2 651
Transit	20 934	73 316	52 276	19 941	837	1 099	10 805	10 805	-	-	1 587
Iowa, total	**432 355**	**495 789**	**368 837**	**80 819**	**67 099**	**46 133**	**583 444**	**51 742**	**531 702**	**32 869**	**44 503**
Water supply	144 648	180 016	109 328	60 756	52 947	9 932	152 933	40 786	112 147	16 683	17 122
Electric power	250 737	256 935	203 797	17 478	13 790	35 660	424 743	10 956	413 787	16 186	27 185
Gas supply	30 562	28 194	26 966	734	220	494	5 691	-	5 691	-	178
Transit	6 408	30 644	28 746	1 851	142	47	77	-	77	-	18
Kansas, total	**530 003**	**571 994**	**429 302**	**99 082**	**82 914**	**43 610**	**658 255**	**19 678**	**638 577**	**114 093**	**58 269**
Water supply	201 829	234 052	145 228	61 065	50 344	27 759	399 980	19 678	380 302	76 655	39 192
Electric power	307 075	311 740	258 323	37 672	32 567	15 745	257 336	-	257 336	37 438	18 744
Gas supply	19 275	19 110	18 792	248	-	70	694	-	694	-	190
Transit	1 824	7 092	6 959	97	3	36	245	-	245	-	143
Kentucky, total	**546 576**	**640 758**	**477 563**	**112 230**	**43 195**	**50 965**	**757 730**	**206**	**757 524**	**30 106**	**40 926**
Water supply	225 851	269 459	144 137	91 575	34 045	33 747	549 245	206	549 039	30 106	27 504
Electric power	260 133	267 823	238 916	11 855	5 865	17 052	206 158	-	206 158	-	12 269
Gas supply	50 962	47 314	43 411	3 737	1 238	166	2 327	-	2 327	-	1 153
Transit	9 630	56 162	51 099	5 063	2 047	-	-	-	-	-	-
Louisiana, total	**627 855**	**644 581**	**531 578**	**59 745**	**46 115**	**53 258**	**851 507**	**61 068**	**790 439**	**28 280**	**44 875**
Water supply	206 199	208 263	152 315	36 397	27 766	19 551	363 832	52 642	311 190	26 931	25 722
Electric power	327 554	281 209	234 911	16 196	14 632	30 102	440 046	7 362	432 684	1 349	15 985
Gas supply	61 621	56 413	51 136	3 883	3 406	1 394	18 124	1 064	17 060	-	688
Transit	32 481	98 696	93 216	3 269	311	2 211	29 505	-	29 505	-	2 480
Maine, total	**63 287**	**85 190**	**51 831**	**23 419**	**20 186**	**9 940**	**133 383**	**40 547**	**92 836**	**27 144**	**8 367**
Water supply	45 644	65 595	32 833	23 409	20 186	9 353	126 099	40 255	85 844	26 382	7 875
Electric power	16 504	15 476	15 069	-	-	407	5 164	-	5 164	-	321
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	1 139	4 119	3 929	10	-	180	2 120	292	1 828	762	171
Maryland, total	**336 398**	**726 450**	**405 344**	**273 200**	**249 220**	**47 906**	**891 635**	**815 170**	**76 465**	**182 301**	**146 622**
Water supply	219 660	255 803	162 928	46 405	36 236	46 470	872 810	796 345	76 465	182 301	145 480
Electric power	33 717	29 839	28 406	-	-	1 433	18 825	18 825	-	-	1 040
Gas supply	1 457	1 099	1 099	-	-	-	-	-	-	-	-
Transit	81 564	439 709	212 911	226 795	212 984	3	-	-	-	-	102
Massachusetts, total	**1 553 602**	**2 508 898**	**1 689 543**	**510 653**	**381 472**	**308 702**	**3 491 962**	**547 721**	**2 944 241**	**289 316**	**86 817**
Water supply	462 743	444 738	286 554	123 948	91 596	34 236	488 434	410 143	78 291	46 104	41 033
Electric power	865 913	888 602	714 188	32 852	22 171	141 562	1 514 596	66 866	1 447 730	11 911	-
Gas supply	40 224	38 169	38 009	-	-	160	-	-	-	-	-
Transit	184 722	1 137 389	650 792	353 853	267 705	132 744	1 488 932	70 712	1 418 220	231 301	45 784
Michigan, total	**1 203 671**	**1 586 210**	**1 148 847**	**304 636**	**176 187**	**132 727**	**2 002 350**	**261 543**	**1 740 807**	**142 677**	**92 933**
Water supply	668 163	845 412	563 147	212 521	103 090	69 744	1 108 708	261 343	847 365	115 458	60 036
Electric power	477 646	485 725	341 610	81 158	71 971	62 957	893 345	-	893 345	27 122	32 757
Gas supply	-	6	6	-	-	-	-	-	-	-	-
Transit	57 862	255 067	244 084	10 957	1 126	26	297	200	97	97	140
Minnesota, total	**817 081**	**987 600**	**739 285**	**131 762**	**93 563**	**116 553**	**1 694 166**	**87 000**	**1 607 166**	**54 539**	**44 198**
Water supply	164 305	232 249	142 788	76 750	61 775	12 711	205 799	79 450	126 349	37 689	14 252
Electric power	556 956	549 361	419 447	27 622	23 041	102 292	1 472 055	-	1 472 055	13 305	27 410
Gas supply	58 428	56 322	53 800	2 057	1 463	465	8 762	-	8 762	3 545	836
Transit	37 392	149 668	123 250	25 333	7 284	1 085	7 550	7 550	-	-	1 700
Mississippi, total	**380 803**	**404 406**	**326 901**	**57 594**	**47 114**	**19 911**	**314 599**	**86 218**	**228 381**	**48 944**	**49 747**
Water supply	106 976	138 826	74 066	46 310	40 366	18 450	292 643	85 857	206 786	45 914	48 689
Electric power	226 488	221 450	212 674	7 850	4 429	926	10 635	361	10 274	-	963
Gas supply	46 835	42 522	38 654	3 333	2 279	535	11 321	-	11 321	3 030	95
Transit	504	1 608	1 507	101	40	-	-	-	-	-	-
Missouri, total	**805 934**	**978 628**	**717 988**	**194 747**	**108 204**	**65 893**	**928 384**	**36 802**	**891 582**	**25 159**	**49 701**
Water supply	251 220	296 665	183 096	77 963	73 085	35 606	511 537	36 802	474 735	23 332	26 485
Electric power	451 744	393 829	337 093	27 602	26 422	29 134	410 894	-	410 894	1 827	22 747
Gas supply	68 875	66 705	60 682	4 880	4 880	1 143	5 953	-	5 953	-	469
Transit	34 095	221 429	137 117	84 302	3 817	10	-	-	-	-	-
Montana, total	**36 149**	**38 649**	**28 156**	**4 534**	**3 149**	**5 959**	**99 057**	**23 052**	**76 005**	**3 384**	**5 008**
Water supply	35 367	32 980	22 779	4 242	2 894	5 959	99 057	23 052	76 005	3 384	5 008
Electric power	-	-	-	-	-	-	-	-	-	-	-
Gas supply	168	146	146	-	-	-	-	-	-	-	-
Transit	614	5 523	5 231	292	255	-	-	-	-	-	-

See footnotes at end of table.

Table 27. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Revenue	Expenditure					Long-term debt				
		Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total[1]	Construction		Total	Full faith and credit	Nonguaranteed		
	1	2	3	4	5	6	7	8	9	10	11
Nebraska, total	**1 578 274**	**1 640 182**	**1 201 081**	**238 328**	**223 385**	**200 773**	**3 309 167**	**34 825**	**3 274 342**	**27 574**	**97 204**
Water supply	82 670	92 285	59 190	27 472	25 765	5 623	85 180	6 626	78 554	12 975	9 853
Electric power	1 356 508	1 388 432	995 820	197 720	190 549	194 892	3 221 187	25 399	3 195 788	14 599	87 101
Gas supply	134 133	137 644	128 354	9 037	7 071	253	2 800	2 800	-	-	175
Transit	4 963	21 821	17 717	4 099	-	5	-	-	-	-	75
Nevada, total	**188 405**	**222 041**	**139 390**	**51 696**	**40 859**	**30 955**	**497 767**	**291 850**	**205 917**	**48 281**	**16 631**
Water supply	149 506	185 885	106 424	48 556	38 955	30 905	495 747	291 850	203 897	48 281	16 530
Electric power	38 899	36 156	32 966	3 140	1 904	50	2 020	-	2 020	-	101
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	-	-	-	-	-	-	-	-	-	-	-
New Hampshire, total	**53 405**	**55 169**	**41 350**	**5 251**	**4 359**	**8 568**	**193 681**	**179 491**	**14 190**	**16 268**	**17 259**
Water supply	40 545	44 088	30 728	5 207	4 315	8 153	193 681	179 491	14 190	16 268	17 259
Electric power	10 760	10 658	10 243	-	-	415	-	-	-	-	-
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	2 100	423	379	44	44	-	-	-	-	-	-
New Jersey, total	**842 124**	**1 447 969**	**1 036 453**	**347 988**	**188 535**	**63 528**	**1 206 510**	**499 801**	**706 709**	**104 751**	**51 516**
Water supply	409 974	465 945	287 392	115 702	100 316	62 851	1 197 191	491 582	705 609	101 916	50 309
Electric power	70 084	64 828	59 880	4 271	1 817	677	9 319	8 219	1 100	2 835	1 207
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	362 066	917 196	689 181	228 015	86 403	-	-	-	-	-	-
New Mexico, total	**204 343**	**223 857**	**149 585**	**37 075**	**29 040**	**37 197**	**591 708**	**205 205**	**386 503**	**40 076**	**17 522**
Water supply	92 426	113 752	63 763	29 662	25 060	20 327	318 848	45 184	273 664	40 076	10 616
Electric power	86 865	76 118	54 014	5 546	2 489	16 558	264 661	160 021	104 640	-	5 756
Gas supply	22 310	20 426	19 086	1 028	793	312	8 199	-	8 199	-	1 150
Transit	2 742	13 561	12 722	839	698	-	-	-	-	-	-
New York, total	**4 588 432**	**10 291 560**	**6 208 183**	**3 049 709**	**1 904 493**	**1 033 668**	**16 907 402**	**5 029 486**	**11 877 916**	**2 855 318**	**952 567**
Water supply	924 935	1 264 474	546 960	405 910	392 577	311 604	5 393 628	1 604 167	3 789 461	1 184 555	222 661
Electric power	1 351 063	1 544 931	1 026 484	242 441	240 441	276 006	3 692 248	56 308	3 635 940	354 918	417 730
Gas supply	544	1 327	1 327	-	-	-	-	-	-	-	-
Transit	2 311 890	7 480 828	4 633 412	2 401 358	1 271 475	446 058	7 821 526	3 369 011	4 452 515	1 315 845	312 176
North Carolina, total	**2 041 211**	**2 280 238**	**1 539 913**	**265 502**	**194 236**	**474 823**	**6 394 374**	**652 348**	**5 742 026**	**390 967**	**279 841**
Water supply	333 106	440 432	226 736	165 089	131 878	48 607	686 197	618 421	67 776	101 735	38 017
Electric power	1 635 596	1 728 088	1 218 626	83 858	60 693	425 604	5 704 409	30 159	5 674 250	289 232	241 550
Gas supply	58 134	53 472	50 879	2 231	1 277	362	-	-	-	-	-
Transit	14 375	58 246	43 672	14 324	388	250	3 768	3 768	-	-	274
North Dakota, total	**47 935**	**49 860**	**39 535**	**6 406**	**5 540**	**3 919**	**57 724**	**57 009**	**715**	**3 640**	**4 452**
Water supply	37 010	40 121	30 403	5 968	5 178	3 750	57 009	57 009	-	3 640	4 380
Electric power	10 241	8 226	7 855	202	140	169	715	-	715	-	72
Gas supply	239	-	-	-	-	-	-	-	-	-	-
Transit	445	1 513	1 277	236	222	-	-	-	-	-	-
Ohio, total	**1 140 169**	**1 629 455**	**1 168 092**	**338 366**	**259 972**	**122 997**	**1 675 679**	**450 755**	**1 224 924**	**56 684**	**60 126**
Water supply	653 652	779 259	479 574	219 963	187 401	79 722	1 121 620	271 942	849 678	42 780	44 768
Electric power	382 870	414 856	330 853	44 300	28 927	39 703	522 459	147 213	375 246	5 904	10 118
Gas supply	27 119	28 017	27 522	495	495	-	-	-	-	-	-
Transit	76 528	407 323	330 143	73 608	43 149	3 572	31 600	31 600	-	8 000	5 240
Oklahoma, total	**659 400**	**699 417**	**477 137**	**89 203**	**65 817**	**133 077**	**2 031 448**	**54 383**	**1 977 065**	**46 554**	**57 356**
Water supply	244 333	278 114	172 345	65 757	47 586	40 012	607 208	54 383	552 825	46 445	35 867
Electric power	393 446	387 033	271 890	22 683	18 231	92 460	1 413 591	-	1 413 591	109	20 907
Gas supply	18 262	14 956	14 222	129	-	605	10 649	-	10 649	-	582
Transit	3 359	19 314	18 680	634	-	-	-	-	-	-	-
Oregon, total	**567 932**	**716 725**	**532 073**	**120 650**	**78 500**	**64 002**	**1 005 631**	**272 249**	**733 382**	**43 633**	**36 913**
Water supply	187 778	205 735	125 066	57 590	46 994	23 079	371 011	270 610	100 401	31 157	21 974
Electric power	348 999	357 385	291 015	28 058	22 743	38 312	597 667	1 639	596 028	8 909	14 774
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	31 155	153 605	115 992	35 002	8 763	2 611	36 953	-	36 953	3 567	165
Pennsylvania, total	**1 460 573**	**2 263 081**	**1 581 043**	**472 251**	**356 674**	**209 787**	**3 248 278**	**215 815**	**3 032 463**	**493 482**	**84 637**
Water supply	492 419	666 239	352 460	193 216	178 527	120 563	1 873 031	68 013	1 805 018	412 050	53 472
Electric power	83 720	88 793	60 883	1 756	1 445	26 154	411 409	9 549	401 860	5 923	530
Gas supply	466 065	478 272	384 667	53 030	43 274	40 575	730 098	-	730 098	75 220	23 035
Transit	418 369	1 029 777	783 033	224 249	133 428	22 495	233 740	138 253	95 487	289	7 600
Rhode Island, total	**70 584**	**99 862**	**75 852**	**18 813**	**11 924**	**5 197**	**86 139**	**55 669**	**30 470**	**15 905**	**4 337**
Water supply	59 907	58 895	46 735	7 145	6 201	5 015	83 804	53 383	30 421	15 905	4 213
Electric power	4 235	4 229	4 037	21	-	171	2 335	2 286	49	-	124
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	6 442	36 738	25 080	11 647	5 723	11	-	-	-	-	-
South Carolina, total	**1 243 816**	**1 415 725**	**814 049**	**304 897**	**254 302**	**296 779**	**4 179 871**	**39 846**	**4 140 025**	**211 506**	**151 258**
Water supply	255 891	385 765	159 705	173 696	150 451	52 364	927 170	39 846	887 324	186 768	87 250
Electric power	900 869	939 709	573 580	122 269	96 501	243 860	3 245 557	-	3 245 557	21 174	61 900
Gas supply	80 950	79 031	69 852	8 624	7 350	555	7 144	-	7 144	3 564	2 108
Transit	6 106	11 220	10 912	308	-	-	-	-	-	-	-
South Dakota, total	**88 898**	**130 728**	**67 096**	**55 071**	**51 065**	**8 561**	**123 079**	**4 744**	**118 335**	**296**	**5 022**
Water supply	33 766	80 712	26 152	50 615	49 533	3 945	59 160	3 475	55 685	296	3 944
Electric power	49 792	45 655	36 834	4 205	1 316	4 616	63 919	1 269	62 650	-	1 078
Gas supply	5 340	4 361	4 110	251	216	-	-	-	-	-	-
Transit	-	-	-	-	-	-	-	-	-	-	-
Tennessee, total	**3 609 453**	**3 747 750**	**3 216 632**	**396 692**	**254 300**	**134 426**	**2 027 538**	**86 186**	**1 941 352**	**139 520**	**130 912**
Water supply	358 706	464 325	200 912	170 038	94 486	93 375	1 416 310	70 694	1 345 616	92 015	94 233
Electric power	2 841 216	2 839 567	2 640 078	163 090	113 938	36 399	539 686	14 599	525 087	44 655	32 660
Gas supply	389 220	391 193	325 308	61 273	45 876	4 612	70 837	188	70 649	2 850	3 934
Transit	20 311	52 665	50 334	2 291	-	40	705	705	-	-	85

See footnotes at end of table.

Table 27. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Revenue	Expenditure					Long-term debt				
		Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total[1]	Construction		Total	Full faith and credit	Nonguaranteed		
	1	2	3	4	5	6	7	8	9	10	11
Texas, total	**4 350 670**	**5 116 938**	**2 815 970**	**1 142 518**	**917 879**	**1 158 450**	**15 587 794**	**1 642 920**	**13 944 874**	**1 094 566**	**1 199 273**
Water supply	1 762 080	2 232 156	1 028 516	618 309	500 350	585 331	7 957 138	1 636 471	6 320 667	467 054	413 890
Electric power	2 324 796	2 282 774	1 359 294	353 008	329 536	570 472	7 605 486	6 449	7 599 037	627 512	755 488
Gas supply	160 680	143 410	127 231	15 570	13 300	609	-	-	-	-	-
Transit	103 114	458 598	300 929	155 631	74 693	2 038	25 170	-	25 170	-	29 895
Utah, total	**959 005**	**1 114 258**	**506 207**	**167 033**	**116 177**	**441 018**	**6 061 546**	**108 356**	**5 953 190**	**98 199**	**93 515**
Water supply	129 615	228 309	89 117	118 324	88 990	20 868	492 867	102 221	390 646	46 930	26 371
Electric power	822 228	826 764	377 884	29 123	25 511	419 757	5 563 816	3 835	5 559 981	47 099	66 797
Gas supply	-	-	-	-	-	-	4 170	2 300	1 870	4 170	-
Transit	7 162	59 185	39 206	19 586	1 676	393	693	-	693	-	347
Vermont, total	**97 699**	**112 797**	**83 139**	**16 267**	**12 263**	**13 391**	**226 246**	**48 584**	**177 662**	**25 474**	**27 239**
Water supply	23 615	33 585	18 584	12 417	11 555	2 584	74 061	40 100	33 961	24 345	23 373
Electric power	72 781	75 789	61 434	3 562	678	10 793	152 049	8 484	143 565	1 129	3 829
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	1 303	3 423	3 121	288	30	14	136	-	136	-	37
Virginia, total	**804 028**	**913 870**	**607 779**	**212 310**	**169 440**	**93 781**	**1 710 665**	**726 700**	**983 965**	**404 633**	**155 940**
Water supply	480 150	510 316	287 089	146 122	128 592	77 105	1 428 425	556 540	871 885	293 813	89 135
Electric power	179 532	160 141	146 740	9 389	4 626	4 012	51 306	30 484	20 822	9 504	9 500
Gas supply	112 330	120 364	88 523	26 674	25 534	5 167	112 681	101 152	11 529	89 116	40 486
Transit	32 016	123 049	85 427	30 125	10 688	7 497	118 253	38 524	79 729	12 200	16 819
Washington, total	**2 470 707**	**3 135 884**	**1 829 990**	**650 882**	**559 368**	**655 012**	**12 616 886**	**171 767**	**12 445 119**	**1 072 991**	**795 365**
Water supply	298 352	393 485	211 482	141 297	138 435	40 706	658 129	6 689	651 440	102 647	33 345
Electric power	2 108 296	2 235 585	1 340 682	293 205	250 789	601 698	11 797 843	5 078	11 792 765	970 344	761 805
Gas supply	5 195	4 632	4 322	310	310	-	-	-	-	-	-
Transit	58 864	502 182	273 504	216 070	169 834	12 608	160 914	160 000	914	-	215
West Virginia, total	**84 272**	**111 745**	**79 476**	**16 934**	**9 606**	**15 335**	**265 176**	**30 637**	**234 539**	**11 886**	**3 831**
Water supply	75 819	92 658	62 314	15 026	9 545	15 318	264 942	30 403	234 539	11 886	3 777
Electric power	5 039	4 680	3 413	1 250	-	17	234	234	-	-	54
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	3 414	14 407	13 749	658	61	-	-	-	-	-	-
Wisconsin, total	**471 060**	**605 369**	**500 972**	**77 772**	**42 740**	**26 625**	**406 028**	**102 440**	**303 588**	**80 165**	**51 522**
Water supply	181 263	227 348	165 246	43 163	34 401	18 939	298 381	92 131	206 250	49 483	30 344
Electric power	247 028	258 151	241 330	9 350	6 464	7 471	104 589	7 251	97 338	29 723	20 716
Gas supply	760	704	704	-	-	-	-	-	-	-	-
Transit	42 009	119 166	93 692	25 259	1 875	215	3 058	3 058	-	959	462
Wyoming, total	**57 879**	**68 111**	**46 091**	**14 795**	**12 414**	**7 225**	**111 999**	**50 113**	**61 886**	**4 456**	**4 819**
Water supply	31 079	42 932	24 316	13 051	11 595	5 565	85 883	50 113	35 770	4 456	3 762
Electric power	26 800	25 179	21 775	1 744	819	1 660	26 116	-	26 116	-	1 057
Gas supply	-	-	-	-	-	-	-	-	-	-	-
Transit	-	-	-	-	-	-	-	-	-	-	-

[1] Includes amounts not shown in detail.

[2] Includes amounts for Oklahoma State gas supply not shown in detail.

Table 28. State and Local Government Insurance Trust Finances by State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Insurance trusts, total				Unemployment compensation[1]				Employee retirement			
	Revenue			Expenditure	Revenue			Expenditure	Revenue			Expenditure
	Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments	
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**117 919 315**	**53 479 339**	**64 439 976**	**74 158 509**	**18 025 351**	**15 096 369**	**2 928 982**	**22 135 392**	**87 205 826**	**28 130 853**	**59 074 973**	**42 121 090**
Alabama	1 521 955	428 841	1 093 114	704 203	192 386	137 507	54 879	210 309	1 329 506	291 321	1 038 185	493 550
Alaska	692 985	327 956	365 029	344 056	146 511	127 116	19 395	101 577	545 363	199 729	345 634	240 346
Arizona	1 549 854	536 468	1 013 386	773 645	149 715	106 316	43 399	170 572	1 081 488	193 064	888 424	444 708
Arkansas	514 397	187 987	326 410	342 655	139 621	128 194	11 427	158 134	374 030	59 793	314 237	183 400
California	21 237 467	9 472 128	11 765 339	12 612 133	2 214 281	1 732 334	481 947	2 955 307	15 197 572	4 395 979	10 801 593	6 491 081
Colorado	1 806 386	965 919	840 467	971 668	198 118	173 519	24 599	158 956	1 292 918	522 943	769 975	542 216
Connecticut	1 218 270	610 830	607 440	1 254 528	354 478	345 074	9 404	528 749	812 698	215 695	597 003	672 282
Delaware	225 768	79 258	146 510	159 253	66 972	47 428	19 544	61 566	153 473	26 507	126 966	92 718
District of Columbia	256 325	104 596	151 729	364 521	73 555	67 259	6 296	118 862	182 770	37 337	145 433	245 659
Florida	3 006 976	2 015 958	991 018	1 718 530	470 777	293 940	176 837	646 881	2 532 699	1 722 018	810 681	1 016 574
Georgia	2 158 740	755 156	1 403 584	1 118 250	375 202	283 119	92 083	426 847	1 783 538	472 037	1 311 501	691 403
Hawaii	567 491	180 829	386 662	335 585	116 510	82 752	33 758	60 736	450 981	98 077	352 904	274 849
Idaho	396 058	259 688	136 370	218 376	82 217	61 395	20 822	71 680	233 090	129 182	103 908	112 211
Illinois	5 447 526	2 333 782	3 113 744	3 253 952	1 069 057	946 374	122 683	1 146 648	4 372 924	1 381 929	2 990 995	2 101 900
Indiana	1 144 245	503 061	641 184	660 264	253 178	179 645	73 533	171 903	889 521	321 870	567 651	487 736
Iowa	926 136	393 919	532 217	412 722	196 916	149 063	47 853	165 667	728 895	244 549	484 346	246 441
Kansas	557 524	347 264	210 260	447 214	218 000	172 697	45 303	172 759	322 269	157 312	164 957	252 598
Kentucky	1 263 469	623 764	639 705	806 159	217 755	182 434	35 321	253 193	943 556	339 172	604 384	458 099
Louisiana	1 429 466	636 586	792 880	1 012 150	265 433	228 754	36 679	136 249	1 164 033	407 832	756 201	862 943
Maine	247 638	150 783	96 855	367 652	94 825	78 896	15 929	173 854	152 515	71 656	80 859	193 774
Maryland	2 118 582	626 477	1 492 105	1 583 964	191 780	144 997	46 783	398 400	1 547 853	171 281	1 376 572	904 466
Massachusetts	1 798 213	1 328 926	469 287	2 865 376	689 611	645 813	43 798	1 260 589	1 089 801	664 328	425 473	1 588 584
Michigan	3 986 732	1 743 634	2 243 098	3 462 027	962 711	934 901	27 810	1 512 987	2 743 054	582 659	2 160 395	1 821 183
Minnesota	2 209 926	1 065 735	1 144 191	1 217 029	362 783	330 563	32 220	376 228	1 722 418	612 396	1 110 022	737 993
Mississippi	729 494	355 885	373 609	397 977	103 900	62 239	41 661	118 469	625 594	293 646	331 948	279 508
Missouri	1 595 612	609 133	986 479	908 592	224 326	196 996	27 330	367 949	1 367 723	408 637	959 086	510 333
Montana	438 666	266 003	172 663	300 265	48 394	40 878	7 516	47 011	282 782	122 667	160 115	136 957
Nebraska	314 432	151 257	163 175	118 685	51 814	39 748	12 066	38 196	262 519	111 509	151 010	80 260
Nevada	1 029 085	642 511	386 574	814 265	118 014	88 242	29 772	130 933	536 763	246 356	290 407	157 886
New Hampshire	192 079	91 876	100 203	229 543	38 783	22 760	16 023	73 875	138 041	69 116	68 925	72 715
New Jersey	4 325 678	2 319 987	2 005 691	2 945 248	1 056 093	932 486	123 607	1 238 153	2 895 435	1 031 800	1 863 635	1 340 072
New Mexico	580 390	349 577	230 813	323 105	83 608	66 469	17 139	59 018	496 782	283 108	213 674	257 851
New York	13 615 637	4 798 262	8 817 375	8 563 565	1 199 163	987 689	211 474	2 209 656	10 915 489	2 615 014	8 300 475	5 581 344
North Carolina	2 351 752	785 125	1 566 627	1 237 579	351 133	221 291	129 842	448 656	1 996 336	560 655	1 435 681	786 764
North Dakota	219 768	130 777	88 991	143 552	29 638	25 366	4 272	25 963	120 656	48 252	72 404	46 818
Ohio	10 057 931	5 277 618	4 780 313	5 232 682	810 337	737 005	73 332	921 620	6 888 888	2 814 102	4 074 786	2 797 894
Oklahoma	973 743	470 255	503 488	766 321	168 686	135 158	33 528	117 929	673 041	234 884	438 157	535 109
Oregon	1 686 543	925 065	761 478	887 876	432 157	351 024	81 133	330 444	1 130 871	467 512	663 359	481 317
Pennsylvania	4 721 139	2 642 183	2 078 956	3 656 086	1 132 106	1 097 084	35 022	1 503 913	3 279 146	1 326 870	1 952 276	2 015 073
Rhode Island	532 725	311 453	221 272	535 467	136 142	112 995	23 147	231 658	326 415	131 458	194 957	233 590
South Carolina	1 330 921	537 217	793 704	692 441	207 868	166 623	41 245	194 123	1 077 584	327 300	750 284	441 475
South Dakota	193 345	65 321	128 024	63 302	13 584	9 506	4 078	10 123	179 253	55 307	123 946	51 959
Tennessee	1 358 487	382 916	975 571	773 542	276 794	218 475	58 319	312 703	1 081 693	164 441	917 252	460 839
Texas	5 461 748	2 029 396	3 432 352	2 737 240	765 983	658 386	107 597	846 681	4 695 302	1 370 874	3 324 428	1 890 203
Utah	613 853	347 178	266 675	365 912	109 578	85 731	23 847	64 928	387 257	163 458	223 799	174 142
Vermont	129 785	56 714	73 071	103 437	60 160	42 350	17 810	66 083	69 623	14 362	55 261	37 354
Virginia	2 099 996	684 829	1 415 167	892 348	196 861	134 090	62 771	282 467	1 903 135	550 739	1 352 396	609 881
Washington	3 472 911	1 895 957	1 576 954	2 365 292	670 993	537 123	133 870	521 829	1 632 601	563 338	1 069 263	811 019
West Virginia	851 922	630 442	221 480	739 819	107 525	97 458	10 067	136 043	381 810	251 006	130 804	279 196
Wisconsin	2 548 279	949 909	1 598 370	1 208 220	484 480	410 738	73 742	376 824	2 052 678	532 846	1 519 832	824 249
Wyoming	211 265	92 948	118 317	150 236	44 839	38 369	6 470	21 492	161 444	52 930	108 514	70 568

See footnotes at end of table.

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Table 28. State and Local Government Insurance Trust Finances by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Geographic area	Workers' compensation[2]				Other insurance trusts[2]			
	Revenue			Expenditure	Revenue			Expenditure
	Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments	
	13	14	15	16	17	18	19	20
United States	**10 257 667**	**7 916 290**	**2 341 377**	**7 337 666**	**2 430 471**	**2 335 827**	**94 644**	**2 564 361**
Alabama	63	13	50	344	-	-	-	-
Alaska	1 111	1 111	-	2 133	-	-	-	-
Arizona	318 651	237 088	81 563	158 365	-	-	-	-
Arkansas	746	-	746	1 121	-	-	-	-
California	1 951 418	1 524 043	427 375	1 086 833	1 874 196	1 819 772	54 424	2 078 912
Colorado	310 944	266 371	44 573	258 973	4 406	3 086	1 320	13 523
Connecticut	51 094	50 061	1 033	53 497	-	-	-	-
Delaware	5 323	5 323	-	4 969	-	-	-	-
District of Columbia	-	-	-	-	-	-	-	-
Florida	3 500	-	3 500	55 075	-	-	-	-
Georgia	-	-	-	-	-	-	-	-
Hawaii	-	-	-	-	-	-	-	-
Idaho	80 751	69 111	11 640	34 485	-	-	-	-
Illinois	5 545	5 479	66	5 404	-	-	-	-
Indiana	1 546	1 546	-	625	-	-	-	-
Iowa	325	307	18	614	-	-	-	-
Kansas	17 255	17 255	-	21 857	-	-	-	-
Kentucky	102 158	102 158	-	94 867	-	-	-	-
Louisiana	-	-	-	12 958	-	-	-	-
Maine	298	231	67	24	-	-	-	-
Maryland	188 055	138 277	49 778	168 266	190 894	171 922	18 972	112 832
Massachusetts	18 801	18 785	16	16 203	-	-	-	-
Michigan	280 967	226 074	54 893	127 857	-	-	-	-
Minnesota	124 725	122 776	1 949	102 808	-	-	-	-
Mississippi	-	-	-	-	-	-	-	-
Missouri	3 563	3 500	63	30 310	-	-	-	-
Montana	107 490	102 458	5 032	116 297	-	-	-	-
Nebraska	99	-	99	229	-	-	-	-
Nevada	374 308	307 913	66 395	525 446	-	-	-	-
New Hampshire	15 255	-	15 255	82 953	-	-	-	-
New Jersey	83 388	78 217	5 171	80 714	290 762	277 484	13 278	286 309
New Mexico	-	-	-	6 236	-	-	-	-
New York	1 500 985	1 195 559	305 426	772 565	-	-	-	-
North Carolina	4 283	3 179	1 104	2 159	-	-	-	-
North Dakota	69 474	57 159	12 315	70 771	-	-	-	-
Ohio	2 358 706	1 726 511	632 195	1 513 168	-	-	-	-
Oklahoma	132 016	100 213	31 803	113 283	-	-	-	-
Oregon	123 515	106 529	16 986	76 115	-	-	-	-
Pennsylvania	309 887	218 229	91 658	137 100	-	-	-	-
Rhode Island	7 496	6 482	1 014	3 031	62 672	60 518	2 154	67 188
South Carolina	45 469	43 294	2 175	56 843	-	-	-	-
South Dakota	508	508	-	1 220	-	-	-	-
Tennessee	-	-	-	-	-	-	-	-
Texas	463	136	327	356	-	-	-	-
Utah	117 018	97 989	19 029	126 842	-	-	-	-
Vermont	2	2	-	-	-	-	-	-
Virginia	-	-	-	-	-	-	-	-
Washington	1 169 317	795 496	373 821	1 032 444	-	-	-	-
West Virginia	362 587	281 978	80 609	324 580	-	-	-	-
Wisconsin	3 580	3 280	300	1 550	7 541	3 045	4 496	5 597
Wyoming	4 982	1 649	3 333	58 176	-	-	-	-

[1] States and District of Columbia only.
[2] States only.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
UNITED STATES								
Revenue, total	**1 080 862 400**	**659 948 013**	**612 181 816**	**142 107 491**	**210 497 968**	**20 009 810**	**188 114 477**	**64 574 143**
General revenue	902 206 807	551 721 744	541 752 492	137 223 103	164 318 662	18 794 380	187 107 409	47 431 011
Intergovernmental revenue, total	154 098 909	143 533 607	201 832 731	49 863 025	46 259 885	4 493 673	100 752 220	13 586 001
From Federal Government[1]	154 098 909	134 926 318	19 172 591	3 057 735	7 614 825	212 064	1 343 888	6 944 079
Education	25 196 764	23 336 974	1 859 790	186 856	293 858	35 188	1 343 888	-
Public welfare	72 661 357	71 961 293	700 064	296 973	382 944	20 147	-	-
From State governments[1]	(2)	-	182 660 140	44 534 744	34 901 233	3 861 685	96 252 241	3 110 237
Education	(2)	-	115 783 181	9 185 423	8 930 108	1 413 928	96 252 241	1 481
Public welfare	(2)	-	22 443 209	15 837 698	6 564 754	26 787	-	13 970
From local governments	(2)	8 607 289	(2)	2 270 546	3 743 827	419 924	3 156 091	3 531 685
General revenue from own sources	748 107 898	408 188 137	339 919 761	87 360 078	118 058 777	14 300 707	86 355 189	33 845 010
Taxes	525 355 132	310 561 109	214 794 023	52 153 708	72 212 928	11 285 761	71 433 215	7 708 411
Property	167 999 489	6 227 751	161 771 738	38 609 936	37 654 478	10 478 765	69 669 096	5 359 463
General sales	125 448 814	103 165 478	22 283 336	7 950 302	11 738 070	-	531 998	2 062 966
Motor fuel	21 315 691	20 638 959	676 732	407 112	269 571	49	-	-
Motor vehicle license	10 915 134	10 131 352	783 782	450 973	324 766	8 043	-	-
Income—individual and corporation	131 583 277	119 635 778	11 947 499	1 513 417	9 594 944	271 450	567 688	-
Other taxes	68 092 727	50 761 791	17 330 936	3 221 968	12 631 099	527 454	664 433	285 982
Current charges, total[1]	125 235 530	47 334 317	77 901 213	21 888 603	27 220 580	1 651 210	8 057 292	19 083 528
Education	35 626 633	25 907 049	9 719 584	1 099 731	389 931	158 329	8 057 292	14 301
Hospitals	33 712 542	10 875 210	22 837 332	9 691 350	4 035 469	67 208	-	9 043 305
Miscellaneous revenue, total[1]	97 517 236	50 292 711	47 224 525	13 317 767	18 625 269	1 363 736	6 864 682	7 053 071
Interest earnings	58 586 210	27 764 282	30 821 928	8 958 700	11 355 241	745 041	3 745 647	6 017 299
Utility revenue	57 165 113	3 460 359	53 704 754	1 613 120	34 215 530	1 059 205	-	16 816 899
Liquor store revenue	3 571 165	3 013 416	557 749	287 422	270 327	-	-	-
Insurance trust revenue, total[1]	117 919 315	101 752 494	16 166 821	2 983 846	11 693 449	156 225	1 007 068	326 233
Employee retirement	87 205 826	71 112 560	16 093 266	2 983 846	11 619 894	156 225	1 007 068	326 233
Expenditure, total	**1 063 270 462**	**628 835 510**	**622 910 530**	**144 202 931**	**211 505 775**	**20 697 758**	**190 712 100**	**65 310 731**
By character and object:								
Intergovernmental, total	3 465 801	186 540 238	5 401 141	6 223 500	4 868 611	1 040 063	592 705	2 195 027
To Federal Government	3 465 801	3 464 364	1 437	127	1 310	-	-	-
To State governments	(2)	-	5 399 704	2 158 022	2 728 345	108 908	286 634	117 795
To local governments	(2)	183 075 874	(2)	4 065 351	2 138 956	931 155	306 071	2 077 232
Current operation	722 945 816	287 079 068	435 866 748	102 307 976	147 643 967	16 203 203	169 711 602	-
Capital outlay	131 650 220	47 937 389	83 712 831	16 429 596	34 106 126	2 548 206	16 806 875	13 822 028
Construction	96 653 724	37 647 332	59 006 392	11 946 511	23 976 729	1 828 933	9 644 980	11 609 239
Equipment, land, and existing structures	34 996 496	10 290 057	24 706 439	4 483 085	10 129 397	719 273	7 161 895	2 212 789
Assistance and subsidies	30 455 533	18 875 874	11 579 659	9 016 329	2 548 882	14 448	-	-
Interest on debt	61 533 374	24 189 437	37 343 937	8 552 164	14 786 221	742 807	3 276 892	9 985 853
Insurance benefits and repayments	74 158 509	64 213 504	9 945 005	1 673 366	7 551 968	149 031	324 026	246 614
Exhibit: Expenditure for salaries and wages	366 405 908	107 678 874	258 727 034	50 992 078	72 107 994	7 803 311	112 639 770	15 183 881
Direct expenditure by function, total	1 059 804 661	442 295 272	617 509 389	137 979 431	206 637 164	19 657 695	190 119 395	63 115 704
General expenditure	904 642 074	368 360 446	536 281 628	133 043 239	159 357 127	18 317 215	189 795 369	35 768 678
Current expenditure	790 040 051	322 959 600	467 080 451	117 710 860	132 515 204	15 996 109	172 988 494	27 869 784
Capital outlay	114 602 023	45 400 846	69 201 177	15 332 379	26 841 923	2 321 106	16 806 875	7 898 894
Education services:								
Education	309 302 355	80 468 304	228 834 051	18 984 126	18 300 836	5 001 532	186 518 477	29 080
Elementary and secondary education[1]	217 642 750	1 997 405	215 645 345	16 827 946	17 846 715	5 001 532	175 940 072	29 080
Capital outlay	19 851 948	427 867	19 424 081	1 584 178	1 444 263	357 941	16 008 619	29 080
Higher education[1]	78 748 664	65 559 958	13 188 706	2 156 180	454 121	-	10 578 405	-
Capital outlay	7 064 051	6 122 723	941 328	137 790	5 282	-	798 256	-
Other education[3]	12 910 941	12 910 941	-	-	-	-	-	-
Libraries	4 442 137	281 635	4 160 502	1 209 296	2 103 679	263 851	-	583 676
Social services and income maintenance:								
Public welfare	126 964 579	100 114 370	26 850 209	18 932 212	7 667 232	204 925	-	45 840
Hospitals	54 404 346	24 384 116	30 020 230	13 643 139	6 967 608	67 208	-	9 342 275
Health	26 705 604	14 119 717	12 585 887	9 139 487	2 718 948	160 494	-	566 958
Employment security administration	3 249 688	3 238 133	11 555	-	11 555	-	-	-
Veterans' services	157 313	157 313	-	-	-	-	-	-
Transportation:								
Highways[1]	64 936 616	38 911 306	26 025 310	10 066 583	12 583 869	2 654 862	-	719 996
Capital outlay	36 408 689	26 824 094	9 584 595	3 438 470	5 244 399	596 357	-	305 369
Air transportation	7 233 199	759 431	6 473 768	1 593 905	2 967 172	14 038	-	1 898 653
Parking facilities	813 557	-	813 557	68 727	615 617	14 857	-	114 356
Water transport and terminals	2 048 664	487 040	1 561 624	78 253	484 190	4 852	-	994 329
Transit subsidies	376 603	182 911	193 692	29 057	164 049	586	-	-
Public safety:								
Police protection	32 771 685	4 785 299	27 986 386	7 353 827	19 094 481	1 538 078	-	-
Fire protection	13 796 137	-	13 796 137	1 768 424	10 010 283	910 189	-	1 107 241
Correction	27 356 376	17 806 641	9 549 735	7 349 788	2 195 134	4 813	-	-
Protective inspection and regulation	6 008 078	3 867 346	2 140 732	440 960	1 568 583	131 189	-	-
Environment and housing:								
Natural resources	12 575 248	9 724 468	2 850 780	1 349 953	225 557	30 474	-	1 244 796
Parks and recreation	15 930 189	2 743 599	13 186 590	2 764 788	8 410 144	575 620	-	1 436 038
Housing and community development	16 647 593	1 759 100	14 888 493	1 130 946	8 242 065	86 715	-	5 428 767
Sewerage[1]	19 675 544	832 677	18 842 867	2 286 640	10 756 522	895 552	-	4 904 153
Capital outlay	9 104 117	496 279	8 607 838	1 129 920	4 707 616	383 274	-	2 387 028
Solid waste management	11 338 072	1 161 262	10 176 810	2 354 609	6 208 320	1 108 303	-	505 578
Government administration:								
Financial administration	16 995 023	8 992 615	8 002 408	3 604 736	3 870 280	527 392	-	-
Judicial and legal	15 377 798	5 919 570	9 458 228	7 028 097	2 268 819	161 312	-	-
General public buildings	6 051 485	1 453 331	4 598 154	2 317 269	1 947 365	333 520	-	-
Other government administration	10 037 070	2 576 869	7 460 201	2 892 966	3 902 904	664 331	-	-
Interest on general debt	52 233 594	23 392 876	28 840 718	8 223 264	11 370 415	687 740	3 276 892	5 282 407
General expenditure, n.e.c.	47 213 521	20 240 517	26 973 004	8 432 187	14 701 500	2 274 782	-	1 564 535
Utility expenditure	77 999 375	7 217 361	70 782 014	3 012 461	39 477 692	1 191 449	-	27 100 412
Liquor store expenditure	3 004 703	2 503 961	500 742	250 365	250 377	-	-	-
Insurance trust expenditure, total[1]	74 158 509	64 213 504	9 945 005	1 673 366	7 551 968	149 031	324 026	246 614
Employee retirement	42 121 090	32 294 947	9 826 143	1 673 366	7 433 106	149 031	324 026	246 614

See footnotes at end of table.

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Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
ALABAMA								
Revenue, total	**14 674 510**	**9 767 445**	**6 974 818**	**929 230**	**2 702 478**	**-**	**2 289 552**	**1 353 015**
General revenue	11 765 629	8 173 252	5 660 130	899 570	1 709 030	-	2 289 552	1 061 435
Intergovernmental revenue, total	2 547 699	2 362 160	2 253 292	277 543	185 084	-	1 868 340	221 782
From Federal Government[1]	2 547 699	2 316 135	231 564	19 526	49 556	-	13 132	149 350
Education	619 225	606 047	13 178	42	4	-	13 132	-
Public welfare	1 042 311	1 041 602	709	707	2	-	-	-
From State governments[1]	(2)	-	2 021 728	246 476	83 194	-	1 645 448	46 610
Education	(2)	-	1 645 536	82	6	-	1 645 448	-
Public welfare	(2)	-	43 319	38 157	5 162	-	-	-
From local governments	(2)	46 025	(2)	11 541	52 334	-	209 760	25 822
General revenue from own sources	9 217 930	5 811 092	3 406 838	622 027	1 523 946	-	421 212	839 653
Taxes	5 577 587	3 942 565	1 635 022	456 979	899 698	-	270 199	8 146
Property	698 323	94 215	604 108	193 645	132 202	-	270 199	8 062
General sales	1 675 800	1 049 526	626 274	149 816	476 458	-	-	-
Motor fuel	325 102	290 447	34 655	16 938	17 717	-	-	-
Motor vehicle license	155 130	141 015	14 115	9 233	4 882	-	-	-
Income—individual and corporation	1 396 960	1 342 483	54 477	56	54 421	-	-	-
Other taxes	1 326 272	1 024 879	301 393	87 291	214 018	-	-	84
Current charges, total[1]	2 507 791	1 222 963	1 284 828	112 512	315 500	-	89 292	767 524
Education	674 610	585 318	89 292	-	-	-	89 292	-
Hospitals	1 276 326	510 972	765 354	17 891	106 769	-	-	640 694
Miscellaneous revenue, total[1]	1 132 552	645 564	486 988	52 536	308 748	-	61 721	63 983
Interest earnings	817 168	478 932	338 236	29 165	242 958	-	27 522	38 591
Utility revenue	1 237 268	-	1 237 268	6 160	939 528	-	-	291 580
Liquor store revenue	149 658	149 658	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 521 955	1 444 535	77 420	23 500	53 920	-	-	-
Employee retirement	1 329 506	1 252 086	77 420	23 500	53 920	-	-	-
Expenditure, total	**14 158 666**	**8 855 260**	**7 351 544**	**982 368**	**2 746 907**	**-**	**2 500 734**	**1 313 737**
By character and object:								
Intergovernmental, total	-	2 042 035	6 103	116 971	70 207	-	-	11 127
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	6 103	3 224	1 657	-	-	1 222
To local governments	(2)	2 042 035	(2)	113 747	68 550	-	-	9 905
Current operation	9 878 056	4 972 250	4 905 806	673 677	1 954 159	-	2 277 970	-
Capital outlay	1 625 488	678 910	946 578	157 354	411 884	-	193 366	183 974
Construction	1 194 053	527 346	666 707	125 863	277 719	-	144 817	118 308
Equipment, land, and existing structures	431 435	151 564	279 871	31 491	134 165	-	48 549	65 666
Assistance and subsidies	218 314	218 070	244	115	129	-	-	-
Interest on debt	700 360	275 353	425 007	27 771	281 447	-	29 398	86 391
Insurance benefits and repayments	704 203	668 642	35 561	6 480	29 081	-	-	-
Exhibit: Expenditure for salaries and wages	5 012 012	1 947 162	3 064 850	289 682	699 246	-	1 681 783	394 139
Direct expenditure by function, total	14 158 666	6 813 225	7 345 441	865 397	2 676 700	-	2 500 734	1 302 610
General expenditure	12 031 041	6 008 212	6 022 829	849 589	1 677 835	-	2 500 734	994 671
Current expenditure	10 557 246	5 330 110	5 227 136	695 993	1 380 802	-	2 307 368	842 973
Capital outlay	1 473 795	678 102	795 693	153 596	297 033	-	193 366	151 698
Education services:								
Education	4 363 698	1 875 415	2 488 283	541	16 406	-	2 471 336	-
Elementary and secondary education[1]	2 517 955	29 672	2 488 283	541	16 406	-	2 471 336	-
Capital outlay	209 658	-	209 658	28	16 264	-	193 366	-
Higher education[1]	1 435 808	1 435 808	-	-	-	-	-	-
Capital outlay	173 389	173 389	-	-	-	-	-	-
Other education[3]	409 935	409 935	-	-	-	-	-	-
Libraries	32 475	3 190	29 285	2 525	26 760	-	-	-
Social services and income maintenance:								
Public welfare	1 389 959	1 349 454	40 505	37 074	3 431	-	-	-
Hospitals	1 512 273	705 923	806 350	51 135	105 243	-	-	649 972
Health	472 725	332 418	140 307	73 253	7 384	-	-	59 670
Employment security administration	55 583	55 583	-	-	-	-	-	-
Veterans' services	5 493	5 493	-	-	-	-	-	-
Transportation:								
Highways[1]	896 962	538 924	358 038	210 327	147 711	-	-	-
Capital outlay	462 415	382 861	79 554	40 858	38 696	-	-	-
Air transportation	75 992	973	75 019	1 446	38 870	-	-	34 703
Parking facilities	10 553	-	10 553	71	8 425	-	-	2 057
Water transport and terminals	38 132	37 495	637	39	544	-	-	54
Transit subsidies	1 874	-	1 874	-	1 874	-	-	-
Public safety:								
Police protection	361 725	65 550	296 175	78 126	218 049	-	-	-
Fire protection	151 566	-	151 566	2 862	148 579	-	-	125
Correction	231 886	172 937	58 949	49 637	9 312	-	-	-
Protective inspection and regulation	44 152	26 856	17 296	2 284	15 012	-	-	-
Environment and housing:								
Natural resources	157 331	152 493	4 838	3 429	-	-	-	1 409
Parks and recreation	159 682	10 057	149 625	6 364	128 456	-	-	14 805
Housing and community development	208 579	4 023	204 556	5 109	37 860	-	-	161 587
Sewerage[1]	185 638	-	185 638	62 860	118 441	-	-	4 337
Capital outlay	98 995	-	98 995	51 008	45 707	-	-	2 280
Solid waste management	154 524	-	154 524	22 256	129 485	-	-	2 783
Government administration:								
Financial administration	232 846	104 603	128 243	55 906	72 337	-	-	-
Judicial and legal	162 471	109 448	53 023	36 466	16 557	-	-	-
General public buildings	62 558	10 452	52 106	34 867	17 239	-	-	-
Other government administration	84 391	23 731	60 660	25 063	35 597	-	-	-
Interest on general debt	633 087	275 353	357 734	26 684	241 186	-	29 398	60 466
General expenditure, n.e.c.	344 886	147 841	197 045	61 265	133 077	-	-	2 703
Utility expenditure	1 287 051	-	1 287 051	9 328	969 784	-	-	307 939
Liquor store expenditure	136 371	136 371	-	-	-	-	-	-
Insurance trust expenditure, total[1]	704 203	668 642	35 561	6 480	29 081	-	-	-
Employee retirement	493 550	457 989	35 561	6 480	29 081	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
ALASKA								
Revenue, total	**7 971 856**	**6 355 069**	**2 472 187**	**942 216**	**1 484 639**	**-**	**-**	**58 176**
General revenue	7 099 529	5 673 482	2 281 427	937 234	1 301 986	-	-	55 071
Intergovernmental revenue, total	804 511	715 392	944 499	409 453	499 410	-	-	48 500
From Federal Government[1]	804 511	706 255	98 256	30 722	25 407	-	-	42 127
Education	165 727	135 832	29 895	19 918	9 977	-	-	-
Public welfare	187 272	187 253	19	-	19	-	-	-
From State governments[1]	(2)	-	846 243	378 243	461 627	-	-	6 373
Education	(2)	-	590 714	305 950	284 764	-	-	-
Public welfare	(2)	-	2 895	-	2 895	-	-	-
From local governments	(2)	9 137	(2)	488	12 376	-	-	-
General revenue from own sources	6 295 018	4 958 090	1 336 928	527 781	802 576	-	-	6 571
Taxes	2 514 501	1 806 131	708 370	399 567	308 786	-	-	17
Property	691 205	85 007	606 198	378 880	227 318	-	-	-
General sales	76 562	-	76 562	17 602	58 960	-	-	-
Motor fuel	39 917	39 917	-	-	-	-	-	-
Motor vehicle license	24 022	20 760	3 262	-	3 262	-	-	-
Income—individual and corporation	253 649	253 649	-	-	-	-	-	-
Other taxes	1 429 146	1 406 798	22 348	3 085	19 246	-	-	17
Current charges, total[1]	622 821	284 891	337 930	32 598	299 898	-	-	5 434
Education	82 713	68 824	13 889	7 073	6 816	-	-	-
Hospitals	28 600	-	28 600	-	28 600	-	-	-
Miscellaneous revenue, total[1]	3 157 696	2 867 068	290 628	95 616	193 892	-	-	1 120
Interest earnings	1 915 568	1 660 772	254 796	85 913	168 247	-	-	636
Utility revenue	178 866	13 072	165 794	4 982	157 707	-	-	3 105
Liquor store revenue	476	-	476	-	476	-	-	-
Insurance trust revenue, total[1]	692 985	668 515	24 470	-	24 470	-	-	-
Employee retirement	545 363	520 893	24 470	-	24 470	-	-	-
Expenditure, total	**6 364 081**	**4 941 025**	**2 273 909**	**783 851**	**1 439 006**	**-**	**-**	**56 131**
By character and object:								
Intergovernmental, total	79 640	930 327	166	3 957	438	-	-	850
To Federal Government	79 640	79 640	-	-	-	-	-	-
To State governments	(2)	-	166	-	166	-	-	-
To local governments	(2)	850 687	(2)	3 957	272	-	-	850
Current operation	4 309 157	2 707 959	1 601 198	541 152	1 060 046	-	-	-
Capital outlay	700 908	365 307	335 601	136 829	175 096	-	-	23 676
Construction	547 469	280 843	266 626	106 638	138 759	-	-	21 229
Equipment, land, and existing structures	153 439	84 464	68 975	30 191	36 337	-	-	2 447
Assistance and subsidies	94 301	94 301	-	-	-	-	-	-
Interest on debt	820 497	505 866	314 631	101 913	196 635	-	-	16 083
Insurance benefits and repayments	344 056	337 265	6 791	-	6 791	-	-	-
Exhibit: Expenditure for salaries and wages	1 731 599	885 466	846 133	304 792	535 385	-	-	5 956
Direct expenditure by function, total	6 284 441	4 010 698	2 273 743	779 894	1 438 568	-	-	55 281
General expenditure	5 572 551	3 562 904	2 009 647	726 005	1 232 301	-	-	51 341
Current expenditure	4 988 554	3 261 293	1 727 261	613 806	1 085 337	-	-	28 118
Capital outlay	583 997	301 611	282 386	112 199	146 964	-	-	23 223
Education services:								
Education	1 302 785	531 537	771 248	367 980	403 268	-	-	-
Elementary and secondary education[1]	967 141	195 893	771 248	367 980	403 268	-	-	-
Capital outlay	94 242	14 315	79 927	29 110	50 817	-	-	-
Higher education[1]	281 192	281 192	-	-	-	-	-	-
Capital outlay	24 222	24 222	-	-	-	-	-	-
Other education[3]	54 452	54 452	-	-	-	-	-	-
Libraries	20 059	4 395	15 664	3 256	12 408	-	-	-
Social services and income maintenance:								
Public welfare	361 541	355 321	6 220	2 366	3 854	-	-	-
Hospitals	62 834	31 355	31 479	-	31 479	-	-	-
Health	140 195	87 787	52 408	16 398	36 010	-	-	-
Employment security administration	23 554	23 554	-	-	-	-	-	-
Veterans' services	388	388	-	-	-	-	-	-
Transportation:								
Highways[1]	574 646	469 369	105 277	28 767	76 510	-	-	-
Capital outlay	205 267	161 794	43 473	15 068	28 405	-	-	-
Air transportation	95 057	79 902	15 155	4 227	10 928	-	-	-
Parking facilities	3 285	-	3 285	-	3 285	-	-	-
Water transport and terminals	29 238	-	29 238	3 035	26 203	-	-	-
Transit subsidies	2	-	2	2	-	-	-	-
Public safety:								
Police protection	115 294	36 713	78 581	6 873	71 708	-	-	-
Fire protection	46 558	-	46 558	8 371	38 187	-	-	-
Correction	126 879	125 678	1 201	-	1 201	-	-	-
Protective inspection and regulation	32 798	28 603	4 195	944	3 251	-	-	-
Environment and housing:								
Natural resources	243 525	239 504	4 021	2 521	1 500	-	-	-
Parks and recreation	85 040	9 378	75 662	29 652	46 010	-	-	-
Housing and community development	79 171	26 660	52 511	15 246	1 870	-	-	35 395
Sewerage[1]	66 374	-	66 374	15 560	50 814	-	-	-
Capital outlay	27 771	-	27 771	11 881	15 890	-	-	-
Solid waste management	30 645	-	30 645	12 655	17 990	-	-	-
Government administration:								
Financial administration	135 473	93 413	42 060	23 016	19 044	-	-	-
Judicial and legal	100 471	91 105	9 366	6 237	3 129	-	-	-
General public buildings	36 671	27 387	9 284	6 000	3 284	-	-	-
Other government administration	102 290	36 059	66 231	33 997	32 234	-	-	-
Interest on general debt	750 791	483 182	267 609	84 840	166 823	-	-	15 946
General expenditure, n.e.c.	1 006 987	781 614	225 373	54 062	171 311	-	-	-
Utility expenditure	365 390	110 529	254 861	53 889	197 032	-	-	3 940
Liquor store expenditure	2 444	-	2 444	-	2 444	-	-	-
Insurance trust expenditure, total[1]	344 056	337 265	6 791	-	6 791	-	-	-
Employee retirement	240 346	233 555	6 791	-	6 791	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
ARIZONA								
Revenue, total	**15 446 224**	**9 016 008**	**9 595 188**	**1 983 091**	**2 879 427**	**-**	**3 419 577**	**1 514 527**
General revenue	12 317 069	7 543 585	7 938 456	1 983 091	2 430 390	-	3 419 577	306 832
Intergovernmental revenue, total	1 797 245	1 789 506	3 172 711	818 349	810 016	-	1 728 119	17 661
From Federal Government[1]	1 797 245	1 488 711	308 534	51 180	170 807	-	81 805	4 742
Education	471 130	384 065	87 065	1 849	3 411	-	81 805	-
Public welfare	663 287	663 224	63	63	-	-	-	-
From State governments[1]	(2)	-	2 864 177	730 639	596 850	-	1 535 814	874
Education	(2)	-	1 542 572	6 758	-	-	1 535 814	-
Public welfare	(2)	-	246 701	245 076	1 625	-	-	-
From local governments	(2)	300 795	(2)	36 530	42 359	-	110 500	12 045
General revenue from own sources	10 519 824	5 754 079	4 765 745	1 164 742	1 620 374	-	1 691 458	289 171
Taxes	7 509 224	4 710 745	2 798 479	569 467	814 677	-	1 284 864	129 471
Property	2 474 405	278 945	2 195 460	551 096	236 712	-	1 284 864	122 788
General sales	2 443 056	2 005 801	437 255	975	429 597	-	-	6 683
Motor fuel	362 018	362 018	-	-	-	-	-	-
Motor vehicle license	212 656	209 350	3 306	3 306	-	-	-	-
Income—individual and corporation	1 437 970	1 437 970	-	-		-	-	-
Other taxes	579 119	416 661	162 458	14 090	148 368	-	-	-
Current charges, total[1]	1 418 499	531 859	886 640	255 123	439 508	-	131 879	60 130
Education	595 017	462 593	132 424	545	-	-	131 879	-
Hospitals	137 439	-	137 439	133 169	1 223	-	-	3 047
Miscellaneous revenue, total[1]	1 592 101	511 475	1 080 626	340 152	366 189	-	274 715	99 570
Interest earnings	883 006	204 212	678 794	277 104	253 813	-	73 368	74 509
Utility revenue	1 579 301	15 457	1 563 844	-	378 920	-	-	1 184 924
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 549 854	1 456 966	92 888	-	70 117	-	-	22 771
Employee retirement	1 081 488	988 600	92 888	-	70 117	-	-	22 771
Expenditure, total	**15 271 090**	**8 041 370**	**10 002 355**	**2 037 090**	**3 063 243**	**-**	**3 476 504**	**1 479 049**
By character and object:								
Intergovernmental, total	-	2 575 296	197 339	157 566	20 602	-	-	72 702
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	197 339	140 302	1 301	-	-	55 736
To local governments	(2)	2 575 296	(2)	17 264	19 301	-	-	16 966
Current operation	9 398 932	3 484 829	5 914 103	1 362 811	1 785 334	-	2 765 958	-
Capital outlay	2 779 073	800 570	1 978 503	238 398	814 350	-	554 484	371 271
Construction	2 166 005	614 353	1 551 652	179 006	566 710	-	460 708	345 228
Equipment, land, and existing structures	613 068	186 217	426 851	59 392	247 640	-	93 776	26 043
Assistance and subsidies	255 385	255 385	-	-	-	-	-	-
Interest on debt	1 318 244	193 531	1 124 713	278 315	412 666	-	156 062	277 670
Insurance benefits and repayments	773 645	731 759	41 886	-	30 291	-	-	11 595
Exhibit: Expenditure for salaries and wages	5 153 850	1 204 997	3 948 853	609 621	940 863	-	2 164 292	234 077
Direct expenditure by function, total	15 271 090	5 466 074	9 805 016	1 879 524	3 042 641	-	3 476 504	1 406 347
General expenditure	12 831 049	4 712 203	8 118 846	1 879 524	2 503 496	-	3 476 504	259 322
Current expenditure	10 488 764	3 911 857	6 576 907	1 641 126	1 851 361	-	2 922 020	162 400
Capital outlay	2 342 285	800 346	1 541 939	238 398	652 135	-	554 484	96 922
Education services:								
Education	4 608 269	1 271 040	3 337 229	14 118	2 669	-	3 320 442	-
Elementary and secondary education[1]	2 983 234	-	2 983 234	14 118	2 669	-	2 966 447	-
Capital outlay	530 732	-	530 732	561	109	-	530 062	-
Higher education[1]	1 489 000	1 135 005	353 995	-	-	-	353 995	-
Capital outlay	133 320	108 898	24 422	-	-	-	24 422	-
Other education[3]	136 035	136 035	-	-	-	-	-	-
Libraries	72 139	4 768	67 371	13 400	53 971	-	-	-
Social services and income maintenance:								
Public welfare	1 307 936	1 034 440	273 496	268 983	4 513	-	-	-
Hospitals	289 099	75 230	213 869	205 089	2 828	-		5 952
Health	364 341	259 198	105 143	98 731	6 298	-	-	114
Employment security administration	27 269	27 269	-	-	-	-	-	-
Veterans' services	1 865	1 865	-	-	-	-	-	-
Transportation:								
Highways[1]	1 251 853	757 214	494 639	172 939	321 390	-	-	310
Capital outlay	871 647	596 568	275 079	71 636	203 443	-	-	-
Air transportation	159 003	2 868	156 135	2 031	154 104	-	-	-
Parking facilities	4 615	-	4 615	-	4 615	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	595 196	101 045	494 151	106 932	387 219	-	-	-
Fire protection	203 777	-	203 777	-	180 293	-	-	23 484
Correction	492 093	318 038	174 055	171 375	2 680	-	-	-
Protective inspection and regulation	91 305	63 568	27 737	4 622	23 115	-	-	-
Environment and housing:								
Natural resources	399 652	125 138	274 514	73 800	2 694	-	-	198 020
Parks and recreation	241 365	13 497	227 868	16 630	211 238	-	-	-
Housing and community development	139 046	1 634	137 412	21 368	116 044	-	-	-
Sewerage[1]	199 527	23	199 504	32 352	152 444	-	-	14 708
Capital outlay	101 444	-	101 444	13 038	78 249	-	-	10 157
Solid waste management	145 914	110	145 804	14 608	131 196	-	-	-
Government administration:								
Financial administration	291 294	163 985	127 309	65 655	61 654	-	-	-
Judicial and legal	306 736	66 733	240 003	183 563	56 440	-	-	-
General public buildings	61 704	11 421	50 283	21 293	28 990	-	-	-
Other government administration	167 024	35 124	131 900	26 889	105 011	-	-	-
Interest on general debt	981 266	187 183	794 083	278 315	342 972	-	156 062	16 734
General expenditure, n.e.c.	428 761	190 812	237 949	86 831	151 118	-	-	-
Utility expenditure	1 666 396	22 112	1 644 284	-	508 854	-	-	1 135 430
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	773 645	731 759	41 886	-	30 291	-	-	11 595
Employee retirement	444 708	402 822	41 886	-	30 291	-	-	11 595

See footnotes at end of table.

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Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
ARKANSAS								
Revenue, total	**6 749 249**	**4 809 850**	**3 109 138**	**591 556**	**963 492**	-	**1 497 363**	**119 043**
General revenue	5 934 566	4 306 727	2 797 578	591 556	661 942	-	1 497 363	109 033
Intergovernmental revenue, total	1 291 566	1 197 842	1 263 463	120 209	152 237	-	975 554	77 779
From Federal Government[1]	1 291 566	1 192 692	98 874	2 523	17 976	-	4 569	73 806
Education	198 092	193 523	4 569	-	-	-	4 569	-
Public welfare	629 494	629 494	-	-	-	-	-	-
From State governments[1]	(2)	-	1 164 589	114 184	80 630	-	968 336	1 439
Education	(2)	-	968 454	117	1	-	968 336	-
Public welfare	(2)	-	2 238	2 192	46	-	-	-
From local governments	(2)	5 150	(2)	3 502	53 631	-	2 649	2 534
General revenue from own sources	4 643 000	3 108 885	1 534 115	471 347	509 705	-	521 809	31 254
Taxes	3 172 363	2 366 105	806 258	202 867	194 788	-	406 852	1 751
Property	580 114	8 854	571 260	113 911	48 746	-	406 852	1 751
General sales	1 034 357	876 900	157 457	88 265	69 192	-	-	-
Motor fuel	225 263	224 929	334	-	334	-	-	-
Motor vehicle license	74 218	74 193	25	-	25	-	-	-
Income—individual and corporation	916 120	916 120	-	-	-	-	-	-
Other taxes	342 291	265 109	77 182	691	76 491	-	-	-
Current charges, total[1]	942 908	467 925	474 983	176 961	203 694	-	73 991	20 337
Education	391 561	317 570	73 991	-	-	-	73 991	-
Hospitals	294 376	99 607	194 [illegible]59	150 822	43 947	-	-	-
Miscellaneous revenue, total[1]	527 729	274 855	252 874	91 519	111 223	-	40 966	9 166
Interest earnings	359 675	192 585	167 090	69 105	77 989	-	18 027	1 969
Utility revenue	300 286	-	300 286	-	290 276	-	-	10 010
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	514 397	503 123	11 274	-	11 274	-	-	-
Employee retirement	374 030	362 756	11 274	-	11 274	-	-	-
Expenditure, total	**6 440 547**	**4 649 190**	**3 049 401**	**580 265**	**923 642**	-	**1 502 319**	**108 666**
By character and object:								
Intergovernmental, total	1 412	1 259 279	177	62 193	3 036	-	-	439
To Federal Government	1 412	1 412	-	-	-	-	-	-
To State governments	(2)	-	177	123	14	-	-	40
To local governments	(2)	1 257 867	(2)	62 070	3 022	-	-	399
Current operation	4 924 961	2 466 248	2 458 713	414 760	684 350	-	1 359 603	-
Capital outlay	649 748	338 986	310 762	40 022	134 180	-	109 426	27 134
Construction	441 194	258 348	182 846	17 827	80 814	-	60 235	23 970
Equipment, land, and existing structures	208 554	80 638	127 916	22 195	53 366	-	49 191	3 164
Assistance and subsidies	120 370	120 370	-	-	-	-	-	-
Interest on debt	330 262	130 201	200 061	63 290	93 527	-	33 290	9 954
Insurance benefits and repayments	342 655	334 106	8 549	-	8 549	-	-	-
Exhibit: Expenditure for salaries and wages	2 481 674	997 278	1 484 396	188 707	298 992	-	978 149	18 548
Direct expenditure by function, total	6 439 135	3 389 911	3 049 224	518 072	920 606	-	1 502 319	108 227
General expenditure	5 787 486	3 055 805	2 731 681	518 072	620 366	-	1 502 319	90 924
Current expenditure	5 188 774	2 716 819	2 471 955	478 050	532 862	-	1 392 893	68 150
Capital outlay	598 712	338 986	259 726	40 022	87 504	-	109 426	22 774
Education services:								
Education	2 320 921	851 626	1 469 295	266	-	-	1 469 029	-
Elementary and secondary education[1]	1 469 295	-	1 469 295	266	-	-	1 469 029	-
Capital outlay	109 426	-	109 426	-	-	-	109 426	-
Higher education[1]	667 107	667 107	-	-	-	-	-	-
Capital outlay	62 473	62 473	-	-	-	-	-	-
Other education[3]	184 519	184 519	-	-	-	-	-	-
Libraries	16 893	2 719	14 174	6 722	7 452	-	-	-
Social services and income maintenance:								
Public welfare	955 378	953 016	2 362	2 301	61	-	-	-
Hospitals	360 979	165 407	195 572	154 365	41 207	-	-	-
Health	130 719	81 015	49 704	43 318	6 386	-	-	-
Employment security administration	32 910	32 910	-	-	-	-	-	-
Veterans' services	2 151	2 151	-	-	-	-	-	-
Transportation:								
Highways[1]	541 940	371 965	169 975	82 875	86 478	-	-	622
Capital outlay	270 462	230 680	39 782	11 606	28 175	-	-	1
Air transportation	15 250	312	14 938	130	13 889	-	-	919
Parking facilities	728	-	728	-	728	-	-	-
Water transport and terminals	932	-	932	-	923	-	-	9
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	155 790	35 284	120 506	32 648	87 858	-	-	-
Fire protection	59 024	-	59 024	853	57 209	-	-	962
Correction	119 074	98 373	20 701	18 135	2 566	-	-	-
Protective inspection and regulation	36 572	33 099	3 473	-	3 473	-	-	-
Environment and housing:								
Natural resources	107 306	97 731	9 575	2 400	-	-	-	7 175
Parks and recreation	61 521	28 698	32 823	1 546	29 518	-	-	1 759
Housing and community development	82 381	2 803	79 578	3 782	10 984	-	-	64 812
Sewerage[1]	77 785	2 306	75 479	-	71 674	-	-	3 805
Capital outlay	19 302	73	19 229	-	15 729	-	-	3 500
Solid waste management	55 298	-	55 298	11 235	44 063	-	-	-
Government administration:								
Financial administration	108 451	68 319	40 132	18 914	21 218	-	-	-
Judicial and legal	61 503	25 101	36 402	28 029	8 373	-	-	-
General public buildings	20 660	4 435	16 225	10 865	5 360	-	-	-
Other government administration	54 404	18 135	36 269	20 196	16 073	-	-	-
Interest on general debt	295 282	130 201	165 081	63 290	60 539	-	33 290	7 962
General expenditure, n.e.c.	113 634	50 199	63 435	16 202	44 334	-	-	2 899
Utility expenditure	308 994	-	308 994	-	291 691	-	-	17 303
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	342 655	334 106	8 549	-	8 549	-	-	-
Employee retirement	183 400	174 851	8 549	-	8 549	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
CALIFORNIA								
Revenue, total	**150 707 516**	**90 783 734**	**96 598 138**	**30 126 859**	**27 269 604**	**-**	**27 614 607**	**13 420 096**
General revenue	120 490 471	72 675 502	84 489 325	28 243 215	21 115 080	-	27 614 607	9 349 451
Intergovernmental revenue, total	19 960 942	18 150 980	38 484 318	15 610 063	3 581 007	-	19 224 864	1 901 412
From Federal Government[1]	19 960 942	17 568 690	2 392 252	452 844	753 713	-	223 132	962 563
Education	3 409 516	3 183 716	225 800	-	2 668	-	223 132	-
Public welfare	8 832 744	8 829 895	2 849	2 271	578	-	-	-
From State governments[1]	(2)	-	36 092 066	14 558 787	2 593 696	-	18 690 712	248 871
Education	(2)	-	19 631 931	891 300	49 919	-	18 690 712	-
Public welfare	(2)	-	9 099 243	8 798 669	300 574	-	-	-
From local governments	(2)	582 290	(2)	598 432	233 598	-	311 020	689 978
General revenue from own sources	100 529 529	54 524 522	46 005 007	12 633 152	17 534 073	-	8 389 743	7 448 039
Taxes	69 344 050	44 874 424	24 469 626	7 360 982	9 719 311	-	5 516 981	1 872 352
Property	19 424 311	2 233 393	17 190 918	6 511 107	4 000 031	-	5 516 981	1 162 799
General sales	17 984 185	14 339 942	3 644 243	433 516	2 579 375	-	-	631 352
Motor fuel	2 002 287	2 002 287	-	-	-	-	-	-
Motor vehicle license	1 239 599	1 239 599	-	-	-	-	-	-
Income—individual and corporation	21 257 723	21 257 723	-	-	-	-	-	-
Other taxes	7 435 945	3 801 480	3 634 465	416 359	3 139 905	-	-	78 201
Current charges, total[1]	18 102 200	4 971 947	13 130 253	3 027 047	4 263 693	-	1 490 876	4 348 637
Education	3 794 784	2 294 499	1 500 285	9 409	-	-	1 490 876	-
Hospitals	4 997 112	1 523 167	3 473 945	1 139 855	167 173	-	-	2 166 917
Miscellaneous revenue, total[1]	13 083 279	4 678 151	8 405 128	2 245 123	3 551 069	-	1 381 886	1 227 050
Interest earnings	7 636 948	2 576 927	5 060 021	1 266 515	2 238 501	-	582 407	972 598
Utility revenue	8 979 578	161 793	8 817 785	111 320	4 681 412	-	-	4 025 053
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	21 237 467	17 946 439	3 291 028	1 772 324	1 473 112	-	-	45 592
Employee retirement	15 197 572	11 906 544	3 291 028	1 772 324	1 473 112	-	-	45 592
Expenditure, total	**148 544 206**	**85 639 976**	**97 198 492**	**29 136 800**	**27 665 748**	**-**	**28 553 735**	**12 745 867**
By character and object:								
Intergovernmental, total	2 310 861	36 387 815	217 308	265 090	340 864	-	205 805	309 207
To Federal Government	2 310 861	2 309 443	1 418	108	1 310	-	-	-
To State governments	(2)	-	215 890	58 528	38 906	-	118 456	-
To local governments	(2)	34 078 372	(2)	206 454	300 648	-	87 349	309 207
Current operation	96 189 291	32 508 277	63 681 014	18 910 876	18 864 392	-	25 905 746	-
Capital outlay	15 698 241	3 274 074	12 424 167	1 822 628	5 384 631	-	2 379 858	2 837 050
Construction	9 907 090	2 283 087	7 624 003	1 223 199	2 339 277	-	1 373 904	2 687 623
Equipment, land, and existing structures	5 791 151	990 987	4 800 164	599 429	3 045 354	-	1 005 954	149 427
Assistance and subsidies	7 082 515	735 287	6 347 228	6 213 217	134 011	-	-	-
Interest on debt	6 106 847	2 195 669	3 911 178	895 609	1 953 617	-	62 326	999 626
Insurance benefits and repayments	12 612 133	10 538 854	2 073 279	1 029 380	988 233	-	-	55 666
Exhibit: Expenditure for salaries and wages	50 274 027	11 457 630	38 816 397	9 528 517	8 716 520	-	17 183 245	3 388 115
Direct expenditure by function, total	146 233 345	49 252 161	96 981 184	28 871 710	27 324 884	-	28 347 930	12 436 660
General expenditure	120 865 223	38 645 582	82 219 641	27 473 691	20 828 041	-	28 347 930	5 569 979
Current expenditure	108 157 304	35 371 508	72 785 796	25 776 225	16 568 553	-	25 968 072	4 472 946
Capital outlay	12 707 919	3 274 074	9 433 845	1 697 466	4 259 488	-	2 379 858	1 097 033
Education services:								
Education	38 542 394	8 764 064	29 778 330	1 427 497	65 229	-	28 285 604	-
Elementary and secondary education[1]	26 498 478	131 358	26 367 120	1 427 497	65 229	-	24 874 394	-
Capital outlay	2 213 810	-	2 213 810	46 253	1 274	-	2 166 283	-
Higher education[1]	10 645 663	7 234 453	3 411 210	-	-	-	3 411 210	-
Capital outlay	666 842	453 267	213 575	-	-	-	213 575	-
Other education[3]	1 398 253	1 398 253	-	-	-	-	-	-
Libraries	625 769	12 064	613 705	219 279	394 422	-	-	4
Social services and income maintenance:								
Public welfare	17 395 636	8 499 448	8 896 188	8 627 947	268 241	-	-	-
Hospitals	7 248 252	2 377 993	4 870 259	2 883 437	297 465	-	-	1 689 357
Health	3 803 236	935 860	2 867 376	2 260 541	330 411	-	-	276 424
Employment security administration	304 384	304 384	-	-	-	-	-	-
Veterans' services	29 836	29 836	-	-	-	-	-	-
Transportation:								
Highways[1]	5 509 501	2 876 240	2 633 261	808 719	1 798 932	-	-	25 610
Capital outlay	2 513 708	1 570 231	943 477	193 232	745 974	-	-	4 271
Air transportation	605 830	1 859	603 971	96 787	454 077	-	-	53 107
Parking facilities	120 539	-	120 539	9 396	111 143	-	-	-
Water transport and terminals	463 751	-	463 751	950	349 998	-	-	112 803
Transit subsidies	56 177	1 678	54 499	16 868	37 631	-	-	-
Public safety:								
Police protection	5 401 716	680 375	4 721 341	1 346 133	3 375 208	-	-	-
Fire protection	2 388 804	-	2 388 804	544 592	1 635 382	-	-	208 830
Correction	4 681 365	2 755 859	1 925 506	1 866 158	59 348	-	-	-
Protective inspection and regulation	1 561 820	840 715	721 105	126 210	594 895	-	-	-
Environment and housing:								
Natural resources	2 332 792	1 590 748	742 044	462 377	16 659	-	-	263 008
Parks and recreation	2 638 575	195 405	2 443 170	378 106	1 872 962	-	-	192 102
Housing and community development	3 025 843	70 002	2 955 841	283 989	2 164 023	-	-	507 829
Sewerage[1]	2 844 507	64 784	2 779 723	198 295	1 348 693	-	-	1 232 735
Capital outlay	1 318 661	327	1 318 334	90 161	636 633	-	-	591 540
Solid waste management	1 299 998	346 595	953 403	244 991	706 056	-	-	2 356
Government administration:								
Financial administration	2 598 992	1 446 670	1 152 322	578 123	574 199	-	-	-
Judicial and legal	3 038 440	296 422	2 742 018	2 405 208	336 810	-	-	-
General public buildings	278 133	4 410	273 723	165 376	108 347	-	-	-
Other government administration	1 777 152	266 348	1 510 804	375 479	1 135 325	-	-	-
Interest on general debt	5 070 690	2 195 669	2 875 021	884 897	1 666 243	-	62 326	261 555
General expenditure, n.e.c.	7 221 091	4 088 154	3 132 937	1 262 336	1 126 342	-	-	744 259
Utility expenditure	12 755 989	67 725	12 688 264	368 639	5 508 610	-	-	6 811 015
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	12 612 133	10 538 854	2 073 279	1 029 380	988 233	-	-	55 666
Employee retirement	6 491 081	4 417 802	2 073 279	1 029 380	988 233	-	-	55 666

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
COLORADO								
Revenue, total	**14 565 484**	**7 863 081**	**8 653 952**	**1 456 160**	**3 090 966**	**-**	**3 100 598**	**1 186 039**
General revenue	11 850 044	6 225 665	7 575 928	1 443 002	2 389 221	-	2 986 687	936 829
Intergovernmental revenue, total	1 775 311	1 611 107	2 115 753	498 683	351 337	-	1 277 225	168 319
From Federal Government[1]	1 775 311	1 576 805	198 506	37 132	54 115	-	13 846	93 413
Education	378 163	361 894	16 269	1 668	755	-	13 846	-
Public welfare	644 160	638 570	5 590	5 590	-	-	-	-
From State governments[1]	(2)	-	1 917 247	411 602	235 834	-	1 261 581	8 230
Education	(2)	-	1 262 733	713	439	-	1 261 581	-
Public welfare	(2)	-	350 315	236 189	114 126	-	-	-
From local governments	(2)	34 302	(2)	49 949	61 388	-	1 798	66 676
General revenue from own sources	10 074 733	4 614 558	5 460 175	944 319	2 037 884	-	1 709 462	768 510
Taxes	6 618 783	3 213 833	3 404 950	620 625	1 037 323	-	1 391 788	305 214
Property	2 329 354	7 493	2 321 861	492 300	233 759	-	1 391 788	204 014
General sales	1 734 060	844 572	889 488	108 463	686 144	-	-	94 881
Motor fuel	331 515	331 515	-	-	-	-	-	-
Motor vehicle license	115 449	99 353	16 096	7 271	8 825	-	-	-
Income—individual and corporation	1 580 799	1 580 799	-	-	-	-	-	-
Other taxes	527 606	350 101	177 505	12 591	158 595	-	-	6 319
Current charges, total[1]	1 824 785	771 475	1 053 310	106 284	565 753	-	107 069	274 204
Education	760 095	653 026	107 069	-	-	-	107 069	-
Hospitals	324 265	34 882	289 3[illegible]	26 124	123 502	-	-	139 757
Miscellaneous revenue, total[1]	1 631 165	629 250	1 001 915	217 410	384 808	-	210 605	189 092
Interest earnings	1 030 742	342 749	687 993	179 008	264 614	-	90 545	153 826
Utility revenue	909 054	-	909 054	1 852	658 475	-	-	248 727
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 806 386	1 637 416	168 970	11 306	43 270	-	113 911	483
Employee retirement	1 292 918	1 123 948	168 970	11 306	43 270	-	113 911	483
Expenditure, total	**13 669 439**	**6 992 288**	**8 634 319**	**1 398 618**	**3 137 637**	**-**	**3 029 966**	**1 217 449**
By character and object:								
Intergovernmental, total	623	1 956 314	1 477	46 383	29 522	-	-	74 923
To Federal Government	623	623	-	-	-	-	-	-
To State governments	(2)	-	1 477	944	291	-	-	242
To local governments	(2)	1 955 691	(2)	45 439	29 231	-	-	74 681
Current operation	8 770 681	3 229 345	5 541 336	894 309	2 014 546	-	2 632 481	-
Capital outlay	2 012 641	622 698	1 389 943	137 467	655 386	-	307 384	289 706
Construction	1 429 439	465 020	964 419	92 125	442 473	-	226 153	203 668
Equipment, land, and existing structures	583 202	157 678	425 524	45 342	212 913	-	81 231	86 038
Assistance and subsidies	238 916	48 183	190 733	137 418	53 315	-	-	-
Interest on debt	1 008 836	235 167	773 669	178 562	357 615	-	50 950	186 542
Insurance benefits and repayments	971 668	900 581	71 087	4 479	27 253	-	39 151	204
Exhibit: Expenditure for salaries and wages	5 008 016	1 449 668	3 558 348	444 991	1 069 717	-	1 783 703	259 937
Direct expenditure by function, total	13 668 816	5 035 974	8 632 842	1 352 235	3 108 115	-	3 029 966	1 142 526
General expenditure	11 545 923	4 133 114	7 412 809	1 340 734	2 343 783	-	2 990 815	737 477
Current expenditure	9 770 993	3 511 835	6 259 158	1 205 708	1 853 521	-	2 683 431	516 498
Capital outlay	1 774 930	621 279	1 153 651	135 026	490 262	-	307 384	220 979
Education services:								
Education	4 323 957	1 379 183	2 944 774	3 167	1 742	-	2 939 865	-
Elementary and secondary education[1]	2 884 631	-	2 884 631	3 167	1 742	-	2 879 722	-
Capital outlay	303 047	-	303 047	28	-	-	303 019	-
Higher education[1]	1 355 227	1 295 084	60 143	-	-	-	60 143	-
Capital outlay	143 201	138 836	4 365	-	-	-	4 365	-
Other education[3]	84 099	84 099	-	-	-	-	-	-
Libraries	70 383	4 885	65 498	32 314	33 184	-	-	-
Social services and income maintenance:								
Public welfare	1 219 227	809 170	410 057	303 607	106 450	-	-	-
Hospitals	517 413	162 666	354 747	27 302	170 763	-	-	156 682
Health	281 849	174 332	107 517	57 172	47 684	-	-	2 661
Employment security administration	47 140	47 140	-	-	-	-	-	-
Veterans' services	-	-	-	-	-	-	-	-
Transportation:								
Highways[1]	1 098 566	485 211	613 355	201 625	276 720	-	-	135 010
Capital outlay	644 503	357 218	287 285	45 503	129 776	-	-	112 006
Air transportation	197 173	-	197 173	18 365	177 980	-	-	828
Parking facilities	8 100	-	8 100	-	8 100	-	-	-
Water transport and terminals	1 002	-	1 002	-	-	-	-	1 002
Transit subsidies	255	-	255	255	-	-	-	-
Public safety:								
Police protection	435 017	40 136	394 881	88 937	305 944	-	-	-
Fire protection	196 874	-	196 874	606	132 094	-	-	64 174
Correction	354 188	253 437	100 751	75 5[illegible]2	25 229	-	-	-
Protective inspection and regulation	48 887	29 291	19 596	4 190	15 406	-	-	-
Environment and housing:								
Natural resources	167 189	106 897	60 292	7 998	13 693	-	-	38 601
Parks and recreation	336 012	21 118	314 894	28 289	231 091	-	-	55 514
Housing and community development	176 505	32 471	144 034	5 775	47 767	-	-	90 492
Sewerage[1]	224 294	-	224 294	3 670	125 605	-	-	95 019
Capital outlay	54 954	-	54 954	2 322	30 954	-	-	21 678
Solid waste management	39 964	4 472	35 492	5 902	27 577	-	-	2 013
Government administration:								
Financial administration	278 182	135 927	142 255	60 800	81 455	-	-	-
Judicial and legal	189 115	103 095	86 020	41 092	44 928	-	-	-
General public buildings	67 779	7 839	59 940	35 053	24 887	-	-	-
Other government administration	164 388	28 461	135 927	68 416	67 511	-	-	-
Interest on general debt	805 978	234 943	571 035	178 339	262 315	-	50 950	79 431
General expenditure, n.e.c.	296 486	72 440	224 046	92 338	115 658	-	-	16 050
Utility expenditure	1 151 225	2 279	1 148 946	7 022	737 079	-	-	404 845
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	971 668	900 581	71 087	4 479	27 253	-	39 151	204
Employee retirement	542 216	471 129	71 087	4 479	27 253	-	39 151	204

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
CONNECTICUT								
Revenue, total	**15 022 047**	**9 816 213**	**7 116 995**	**-**	**3 085 210**	**3 610 881**	**184 574**	**424 899**
General revenue	13 446 780	8 745 397	6 612 544	-	2 847 826	3 498 533	184 574	270 180
Intergovernmental revenue, total	2 294 881	2 132 602	2 073 440	-	1 059 437	860 305	181 439	160 828
From Federal Government[1]	2 294 881	2 128 790	166 091	-	63 160	17 905	-	85 026
Education	230 539	206 357	24 182	-	14 515	9 667	-	-
Public welfare	975 393	975 013	380	-	366	14	-	-
From State governments[1]	(2)	-	1 907 349	-	985 867	836 494	39 694	45 294
Education	(2)	-	1 281 852	-	623 583	618 575	39 694	-
Public welfare	(2)	-	110 272	-	95 934	14 338	-	-
From local governments	(2)	3 812	(2)	-	10 410	5 906	141 745	30 508
General revenue from own sources	11 151 899	6 612 795	4 539 104	-	1 788 389	2 638 228	3 135	109 352
Taxes	8 776 188	4 983 328	3 792 860	-	1 470 338	2 302 448	-	20 074
Property	3 743 873	12	3 743 861	-	1 449 040	2 274 972	-	19 849
General sales	2 438 653	2 438 653	-	-	-	-	-	-
Motor fuel	329 815	329 815	-	-	-	-	-	-
Motor vehicle license	165 318	165 318	-	-	-	-	-	-
Income—individual and corporation	990 488	990 488	-	-	-	-	-	-
Other taxes	1 108 041	1 059 042	48 999	-	21 298	27 476	-	225
Current charges, total[1]	1 115 699	647 357	468 342	-	212 310	185 384	3 029	67 619
Education	334 921	279 384	55 537	-	14 313	38 195	3 029	-
Hospitals	198 960	177 741	21 219	-	21 219	-	-	-
Miscellaneous revenue, total[1]	1 260 012	982 110	277 902	-	105 741	150 396	106	21 659
Interest earnings	721 927	573 429	148 498	-	46 429	85 049	-	17 020
Utility revenue	356 997	17 667	339 330	-	122 265	62 421	-	154 644
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 218 270	1 053 149	165 121	-	115 119	49 927	-	75
Employee retirement	812 698	647 577	165 121	-	115 119	49 927	-	75
Expenditure, total	**16 414 289**	**11 114 721**	**7 294 612**	**-**	**3 219 509**	**3 744 724**	**173 105**	**431 203**
By character and object:								
Intergovernmental, total	-	1 993 721	1 323	-	59 370	209 084	-	6 798
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	1 323	-	-	667	-	656
To local governments	(2)	1 993 721	(2)	-	59 370	208 417	-	6 142
Current operation	11 275 396	5 440 266	5 835 130	-	2 646 425	3 021 683	167 022	-
Capital outlay	2 080 987	1 321 359	759 628	-	277 582	398 572	2 564	80 910
Construction	1 779 218	1 147 412	631 806	-	238 605	324 434	-	68 767
Equipment, land, and existing structures	301 769	173 947	127 822	-	38 977	74 138	2 564	12 143
Assistance and subsidies	537 166	477 598	59 568	-	55 685	3 883	-	-
Interest on debt	966 109	742 603	223 506	-	95 984	80 772	3 519	43 231
Insurance benefits and repayments	1 254 528	1 139 174	115 354	-	84 463	30 730	-	161
Exhibit: Expenditure for salaries and wages	5 366 592	2 082 785	3 283 807	-	1 429 608	1 662 990	110 960	80 249
Direct expenditure by function, total	16 414 289	9 121 000	7 293 289	-	3 160 139	3 535 640	173 105	424 405
General expenditure	14 621 967	7 813 200	6 808 767	-	2 962 549	3 445 571	173 105	227 542
Current expenditure	12 714 711	6 606 155	6 108 556	-	2 694 248	3 054 881	170 541	188 886
Capital outlay	1 907 256	1 207 045	700 211	-	268 301	390 690	2 564	38 656
Education services:								
Education	4 346 269	882 603	3 463 666	-	1 303 908	1 990 172	169 586	-
Elementary and secondary education[1]	3 463 666	-	3 463 666	-	1 303 908	1 990 172	169 586	-
Capital outlay	257 230	-	257 230	-	89 024	165 642	2 564	-
Higher education[1]	697 710	697 710	-	-	-	-	-	-
Capital outlay	18 109	18 109	-	-	-	-	-	-
Other education[3]	184 893	184 893	-	-	-	-	-	-
Libraries	84 765	10 824	73 941	-	26 348	47 593	-	-
Social services and income maintenance:								
Public welfare	2 126 491	1 930 546	195 945	-	154 861	41 084	-	-
Hospitals	708 483	687 910	20 573	-	20 546	27	-	-
Health	401 671	326 946	74 725	-	40 752	33 973	-	-
Employment security administration	70 114	70 114	-	-	-	-	-	-
Veterans' services	-	-	-	-	-	-	-	-
Transportation:								
Highways[1]	1 284 252	988 544	295 708	-	100 898	194 431	-	379
Capital outlay	878 665	806 220	72 445	-	31 213	41 218	-	14
Air transportation	32 485	29 864	2 621	-	2 621	-	-	-
Parking facilities	24 666	-	24 666	-	18 804	5 862	-	-
Water transport and terminals	1 189	853	336	-	25	311	-	-
Transit subsidies	66 998	66 624	374	-	-	374	-	-
Public safety:								
Police protection	481 233	99 256	381 977	-	194 968	187 009	-	-
Fire protection	261 522	-	261 522	-	149 496	96 819	-	15 207
Correction	459 799	459 799	-	-	-	-	-	-
Protective inspection and regulation	73 505	49 167	24 338	-	10 914	13 424	-	-
Environment and housing:								
Natural resources	73 410	73 402	8	-	-	-	-	8
Parks and recreation	190 700	47 973	142 727	-	61 066	79 335	-	2 326
Housing and community development	375 774	131 445	244 329	-	80 182	11 135	-	153 012
Sewerage[1]	260 426	137	260 289	-	116 936	121 551	-	21 802
Capital outlay	127 486	-	127 486	-	51 759	69 882	-	5 845
Solid waste management	304 053	114 875	189 178	-	83 766	89 708	-	15 704
Government administration:								
Financial administration	267 936	155 298	112 638	-	44 249	68 389	-	-
Judicial and legal	198 381	177 040	21 341	-	10 995	10 346	-	-
General public buildings	114 429	35 073	79 356	-	35 148	44 208	-	-
Other government administration	142 689	47 344	95 345	-	41 238	54 107	-	-
Interest on general debt	930 904	742 603	188 301	-	90 219	78 366	3 519	16 197
General expenditure, n.e.c.	1 339 823	684 960	654 863	-	374 609	277 347	-	2 907
Utility expenditure	537 794	168 626	369 168	-	113 127	59 339	-	196 702
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	1 254 528	1 139 174	115 354	-	84 463	30 730	-	161
Employee retirement	672 282	556 928	115 354	-	84 463	30 730	-	161

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
DELAWARE								
Revenue, total	**3 099 000**	**2 442 824**	**1 101 326**	**193 642**	**281 937**	**-**	**565 959**	**60 609**
General revenue	2 763 928	2 226 730	982 348	185 173	171 428	-	565 959	60 609
Intergovernmental revenue, total	412 929	376 238	481 841	23 324	27 444	-	416 813	15 081
From Federal Government[1]	412 929	362 277	50 652	13 665	16 395	-	5 663	14 929
Education	57 614	51 951	5 663	-	-	-	5 663	-
Public welfare	115 142	115 142	-	-	-	-	-	-
From State governments[1]	(2)	-	431 189	9 010	10 901	-	411 150	128
Education	(2)	-	411 150	-	-	-	411 150	-
Public welfare	(2)	-	-	-	-	-	-	-
From local governments	(2)	13 961	(2)	649	148	-	-	24
General revenue from own sources	2 350 999	1 850 492	500 507	161 849	143 984	-	149 146	45 528
Taxes	1 414 780	1 165 492	249 288	57 115	66 387	-	125 499	287
Property	211 512	-	211 512	53 376	32 350	-	125 499	287
General sales	-	-	-	-	-	-	-	-
Motor fuel	66 216	66 216	-	-	-	-	-	-
Motor vehicle license	20 508	20 508	-	-	-	-	-	-
Income—individual and corporation	608 272	584 180	24 092	-	24 092	-	-	-
Other taxes	508 272	494 588	13 684	3 739	9 945	-	-	-
Current charges, total[1]	497 271	333 215	164 056	60 389	50 637	-	10 188	42 842
Education	205 013	194 825	10 188	-	-	-	10 188	-
Hospitals	22 850	22 850	-	-	-	-	-	-
Miscellaneous revenue, total[1]	438 948	351 785	87 163	44 345	26 960	-	13 459	2 399
Interest earnings	305 570	246 506	59 064	33 163	16 993	-	6 664	2 244
Utility revenue	109 304	4 089	105 215	667	104 548	-	-	-
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	225 768	212 005	13 763	7 802	5 961	-	-	-
Employee retirement	153 473	139 710	13 763	7 802	5 961	-	-	-
Expenditure, total	**3 056 553**	**2 318 072**	**1 130 885**	**212 114**	**293 470**	**-**	**575 571**	**53 782**
By character and object:								
Intergovernmental, total	671	384 710	8 365	349	12 035	-	-	33
To Federal Government	671	671	-	-	-	-	-	-
To State governments	(2)	-	8 365	-	8 365	-	-	-
To local governments	(2)	384 039	(2)	349	3 670	-	-	33
Current operation	2 097 517	1 212 827	884 690	131 801	203 312	-	549 577	-
Capital outlay	437 175	308 538	128 637	37 365	48 987	-	25 027	17 258
Construction	346 578	248 435	98 143	35 242	30 648	-	15 106	17 147
Equipment, land, and existing structures	90 597	60 103	30 494	2 123	18 339	-	9 921	111
Assistance and subsidies	56 152	56 152	-	-	-	-	-	-
Interest on debt	272 892	207 242	65 650	37 950	23 135	-	967	3 598
Insurance benefits and repayments	159 253	148 603	10 650	4 649	6 001	-	-	-
Exhibit: Expenditure for salaries and wages	1 062 879	569 423	493 456	63 958	75 487	-	338 837	15 174
Direct expenditure by function, total	3 055 882	1 933 362	1 122 520	211 765	281 435	-	575 571	53 749
General expenditure	2 783 172	1 766 930	1 016 242	206 539	180 383	-	575 571	53 749
Current expenditure	2 360 475	1 463 266	897 209	169 174	141 000	-	550 544	36 491
Capital outlay	422 697	303 664	119 033	37 365	39 383	-	25 027	17 258
Education services:								
Education	1 013 329	438 725	574 604	-	-	-	574 604	-
Elementary and secondary education[1]	574 604	-	574 604	-	-	-	574 604	-
Capital outlay	25 027	-	25 027	-	-	-	25 027	-
Higher education[1]	364 566	364 566	-	-	-	-	-	-
Capital outlay	27 856	27 856	-	-	-	-	-	-
Other education[3]	74 159	74 159	-	-	-	-	-	-
Libraries	6 991	943	6 048	5 416	632	-	-	-
Social services and income maintenance:								
Public welfare	256 847	256 072	775	719	56	-	-	-
Hospitals	43 596	43 596	-	-	-	-	-	-
Health	108 054	102 408	5 646	5 215	431	-	-	-
Employment security administration	7 985	7 985	-	-	-	-	-	-
Veterans' services	162	162	-	-	-	-	-	-
Transportation:								
Highways[1]	299 593	254 350	45 243	1 724	11 493	-	-	32 026
Capital outlay	232 333	220 299	12 034	16	2 058	-	-	9 960
Air transportation	2 540	-	2 540	2 540	-	-	-	-
Parking facilities	1 815	-	1 815	-	1 815	-	-	-
Water transport and terminals	13 958	-	13 958	-	13 958	-	-	-
Transit subsidies	5 082	5 081	1	-	1	-	-	-
Public safety:								
Police protection	89 341	34 661	54 680	21 184	33 496	-	-	-
Fire protection	10 458	-	10 458	2 055	8 403	-	-	-
Correction	82 707	82 707	-	-	-	-	-	-
Protective inspection and regulation	27 668	22 816	4 852	2 388	2 464	-	-	-
Environment and housing:								
Natural resources	33 826	26 813	7 013	6 434	-	-	-	579
Parks and recreation	38 780	17 791	20 989	11 461	9 491	-	-	37
Housing and community development	67 161	29 364	37 797	13 030	7 258	-	-	17 509
Sewerage[1]	96 290	-	96 290	62 617	33 673	-	-	-
Capital outlay	53 293	-	53 293	28 865	24 428	-	-	-
Solid waste management	48 836	36 314	12 522	1 828	10 694	-	-	-
Government administration:								
Financial administration	71 803	53 860	17 943	7 651	10 292	-	-	-
Judicial and legal	50 917	44 160	6 757	5 344	1 413	-	-	-
General public buildings	22 561	17 070	5 491	3 903	1 588	-	-	-
Other government administration	26 186	10 906	15 280	8 667	6 613	-	-	-
Interest on general debt	269 075	207 242	61 833	37 758	19 510	-	967	3 598
General expenditure, n.e.c.	87 611	73 904	13 707	6 605	7 102	-	-	-
Utility expenditure	113 457	17 829	95 628	577	95 051	-	-	-
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	159 253	148 603	10 650	4 649	6 001	-	-	-
Employee retirement	92 718	82 068	10 650	4 649	6 001	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments: Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
DISTRICT OF COLUMBIA								
Revenue, total	**5 357 168**	**-**	**5 357 168**	**-**	**4 742 936**	**-**	**-**	**1 042 397**
General revenue	4 758 070	-	4 758 070	-	4 423 933	-	-	762 302
Intergovernmental revenue, total	1 779 762	-	1 779 762	-	1 490 527	-	-	717 400
From Federal Government[1]	1 779 762	-	1 779 762	-	1 413 150	-	-	366 612
Education	61 364	-	61 364	-	61 364	-	-	-
Public welfare	351 220	-	351 220	-	351 220	-	-	-
From State governments[1]	(2)	-	-	-	-	-	-	-
Education	(2)	-	-	-	-	-	-	-
Public welfare	(2)	-	-	-	-	-	-	-
From local governments	(2)	-	(2)	-	77 377	-	-	350 788
General revenue from own sources	2 978 308	-	2 978 308	-	2 933 406	-	-	44 902
Taxes	2 414 022	-	2 414 022	-	2 414 022	-	-	-
Property	881 878	-	881 878	-	881 878	-	-	-
General sales	451 582	-	451 582	-	451 582	-	-	-
Motor fuel	30 114	-	30 114	-	30 114	-	-	-
Motor vehicle license	18 415	-	18 415	-	18 415	-	-	-
Income—individual and corporation	749 342	-	749 342	-	749 342	-	-	-
Other taxes	282 691	-	282 691	-	282 691	-	-	-
Current charges, total[1]	268 194	-	268 194	-	268 194	-	-	-
Education	13 099	-	13 099	-	13 099	-	-	-
Hospitals	63 730	-	63 730	-	63 730	-	-	-
Miscellaneous revenue, total[1]	296 092	-	296 092	-	251 190	-	-	44 902
Interest earnings	123 349	-	123 349	-	79 699	-	-	43 650
Utility revenue	342 773	-	342 773	-	62 678	-	-	280 095
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	256 325	-	256 325	-	256 325	-	-	-
Employee retirement	182 770	-	182 770	-	182 770	-	-	-
Expenditure, total	**5 690 867**	**-**	**5 690 867**	**-**	**4 802 562**	**-**	**-**	**1 020 244**
By character and object:								
Intergovernmental, total	-	-	-	-	131 939	-	-	-
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	-	-	-	-	-	-
To local governments	(2)	-	(2)	-	131 939	-	-	-
Current operation	3 474 286	-	3 474 286	-	3 474 286	-	-	-
Capital outlay	693 474	-	693 474	-	455 147	-	-	238 327
Construction	502 668	-	502 668	-	317 562	-	-	185 106
Equipment, land, and existing structures	190 806	-	190 806	-	137 585	-	-	53 221
Assistance and subsidies	126 556	-	126 556	-	126 556	-	-	-
Interest on debt	327 450	-	327 450	-	250 113	-	-	77 337
Insurance benefits and repayments	364 521	-	364 521	-	364 521	-	-	-
Exhibit: Expenditure for salaries and wages	2 027 078	-	2 027 078	-	1 717 339	-	-	309 739
Direct expenditure by function, total	5 690 867	-	5 690 867	-	4 670 623	-	-	1 020 244
General expenditure	4 209 782	-	4 209 782	-	4 209 782	-	-	-
Current expenditure	3 794 045	-	3 794 045	-	3 794 045	-	-	-
Capital outlay	415 737	-	415 737	-	415 737	-	-	-
Education services:								
Education	721 495	-	721 495	-	721 495	-	-	-
Elementary and secondary education[1]	620 022	-	620 022	-	620 022	-	-	-
Capital outlay	48 517	-	48 517	-	48 517	-	-	-
Higher education[1]	101 473	-	101 473	-	101 473	-	-	-
Capital outlay	3 635	-	3 635	-	3 635	-	-	-
Other education[3]	-	-	-	-	-	-	-	-
Libraries	21 631	-	21 631	-	21 631	-	-	-
Social services and income maintenance:								
Public welfare	691 629	-	691 629	-	691 629	-	-	-
Hospitals	357 065	-	357 065	-	357 065	-	-	-
Health	163 988	-	163 988	-	163 988	-	-	-
Employment security administration	11 555	-	11 555	-	11 555	-	-	-
Veterans' services	-	-	-	-	-	-	-	-
Transportation:								
Highways[1]	142 103	-	142 103	-	142 103	-	-	-
Capital outlay	123 274	-	123 274	-	123 274	-	-	-
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	1 160	-	1 160	-	1 160	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	267 075	-	267 075	-	267 075	-	-	-
Fire protection	100 016	-	100 016	-	100 016	-	-	-
Correction	362 133	-	362 133	-	362 133	-	-	-
Protective inspection and regulation	49 446	-	49 446	-	49 446	-	-	-
Environment and housing:								
Natural resources	-	-	-	-	-	-	-	-
Parks and recreation	61 503	-	61 503	-	61 503	-	-	-
Housing and community development	244 397	-	244 397	-	244 397	-	-	-
Sewerage[1]	142 915	-	142 915	-	142 915	-	-	-
Capital outlay	57 350	-	57 350	-	57 350	-	-	-
Solid waste management	45 608	-	45 608	-	45 608	-	-	-
Government administration:								
Financial administration	55 125	-	55 125	-	55 125	-	-	-
Judicial and legal	124 939	-	124 939	-	124 939	-	-	-
General public buildings	45 336	-	45 336	-	45 336	-	-	-
Other government administration	36 476	-	36 476	-	36 476	-	-	-
Interest on general debt	243 528	-	243 528	-	243 528	-	-	-
General expenditure, n.e.c.	320 659	-	320 659	-	320 659	-	-	-
Utility expenditure	1 116 564	-	1 116 564	-	96 320	-	-	1 020 244
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	364 521	-	364 521	-	364 521	-	-	-
Employee retirement	245 659	-	245 659	-	245 659	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
FLORIDA								
Revenue, total	**49 598 615**	**24 496 377**	**33 990 136**	**10 403 275**	**9 007 161**	**-**	**11 819 267**	**2 989 896**
General revenue	43 048 969	22 079 594	29 857 273	9 953 167	5 662 454	-	11 819 267	2 651 848
Intergovernmental revenue, total	5 427 094	4 826 662	9 488 310	1 732 605	956 132	-	6 779 044	249 992
From Federal Government[1]	5 427 094	4 581 729	645 365	401 428	212 101	-	75 150	156 686
Education	1 049 415	974 263	75 152	-	2	-	75 150	-
Public welfare	2 332 550	2 301 967	30 583	29 480	1 103	-	-	-
From State governments[1]	(2)	-	8 642 945	1 273 756	594 267	-	6 701 351	73 571
Education	(2)	-	6 701 351	-	-	-	6 701 351	-
Public welfare	(2)	-	68 558	68 558	-	-	-	-
From local governments	(2)	244 953	(2)	57 421	149 764	-	2 543	19 735
General revenue from own sources	37 621 875	17 252 912	20 368 963	8 220 562	4 706 322	-	5 040 223	2 401 856
Taxes	24 296 704	13 764 055	10 532 649	3 810 888	2 238 694	-	3 929 423	553 644
Property	9 123 248	430 334	8 692 914	2 993 959	1 227 920	-	3 929 423	541 612
General sales	8 235 321	8 138 690	96 631	88 703	7 928	-	-	-
Motor fuel	1 169 334	821 776	347 558	242 440	105 118	-	-	-
Motor vehicle license	564 803	533 113	31 690	31 283	407	-	-	-
Income—individual and corporation	582 149	582 149	-	-	-	-	-	-
Other taxes	4 621 849	3 257 993	1 363 856	454 503	897 321	-	-	12 032
Current charges, total[1]	7 063 261	1 198 918	5 864 343	2 461 107	1 304 725	-	738 646	1 359 865
Education	1 229 125	490 479	738 646	-	-	-	738 646	-
Hospitals	1 956 893	96 551	1 860 342	708 132	19 122	-	-	1 133 088
Miscellaneous revenue, total[1]	6 261 910	2 289 939	3 971 971	1 948 567	1 162 903	-	372 154	488 347
Interest earnings	3 651 115	986 395	2 664 720	1 308 765	683 575	-	264 292	408 088
Utility revenue	3 542 670	4 951	3 537 719	450 108	2 749 563	-	-	338 048
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	3 006 976	2 411 832	595 144	-	595 144	-	-	-
Employee retirement	2 532 699	1 937 555	595 144	-	595 144	-	-	-
Expenditure, total	**51 720 922**	**25 167 779**	**34 907 606**	**10 745 892**	**9 039 081**	**-**	**12 300 603**	**2 930 152**
By character and object:								
Intergovernmental, total	-	8 292 704	61 759	149 250	17 810	-	-	2 821
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	61 759	45 713	15 574	-	-	472
To local governments	(2)	8 292 704	(2)	103 537	2 236	-	-	2 349
Current operation	34 938 757	11 956 156	22 982 601	6 891 596	5 816 677	-	10 274 328	-
Capital outlay	8 445 926	1 807 440	6 638 486	2 329 463	2 028 931	-	1 805 507	474 585
Construction	6 573 204	1 484 262	5 088 942	1 738 781	1 866 224	-	1 072 970	410 967
Equipment, land, and existing structures	1 872 722	323 178	1 549 544	590 682	162 707	-	732 537	63 618
Assistance and subsidies	905 791	901 964	3 827	-	3 827	-	-	-
Interest on debt	3 675 426	694 414	2 981 012	1 375 583	968 407	-	220 768	416 254
Insurance benefits and repayments	1 718 530	1 515 101	203 429	-	203 429	-	-	-
Exhibit: Expenditure for salaries and wages	18 610 716	5 099 656	13 511 060	3 321 697	2 774 062	-	6 452 744	962 557
Direct expenditure by function, total	51 720 922	16 875 075	34 845 847	10 596 642	9 021 271	-	12 300 603	2 927 331
General expenditure	45 303 415	15 335 733	29 967 682	9 516 820	5 799 871	-	12 300 603	2 350 388
Current expenditure	38 228 288	13 534 720	24 693 568	7 677 480	4 479 716	-	10 495 096	2 041 276
Capital outlay	7 075 127	1 801 013	5 274 114	1 839 340	1 320 155	-	1 805 507	309 112
Education services:								
Education	14 790 233	2 710 398	12 079 835	-	-	-	12 079 835	-
Elementary and secondary education[1]	11 079 876	-	11 079 876	-	-	-	11 079 876	-
Capital outlay	1 699 251	-	1 699 251	-	-	-	1 699 251	-
Higher education[1]	3 031 131	2 031 172	999 959	-	-	-	999 959	-
Capital outlay	297 451	191 195	106 256	-	-	-	106 256	-
Other education[3]	679 226	679 226	-	-	-	-	-	-
Libraries	212 021	5 907	206 114	154 730	51 085	-	-	299
Social services and income maintenance:								
Public welfare	4 758 231	4 555 844	202 387	178 515	23 872	-	-	-
Hospitals	2 589 855	491 050	2 098 805	754 387	36 848	-	-	1 307 570
Health	1 731 019	1 372 484	358 535	285 939	54 619	-	-	17 977
Employment security administration	35 797	35 797	-	-	-	-	-	-
Veterans' services	5 339	5 339	-	-	-	-	-	-
Transportation:								
Highways[1]	2 999 278	1 634 104	1 365 174	905 496	443 860	-	-	15 818
Capital outlay	1 729 915	1 031 163	698 752	495 493	191 033	-	-	12 226
Air transportation	1 020 051	-	1 020 051	539 455	453 460	-	-	27 136
Parking facilities	64 186	-	64 186	2 657	61 529	-	-	-
Water transport and terminals	187 346	4 577	182 769	62 547	39 913	-	-	80 309
Transit subsidies	355	-	355	355	-	-	-	-
Public safety:								
Police protection	2 161 692	238 593	1 923 099	966 813	956 286	-	-	-
Fire protection	821 234	-	821 234	310 740	464 601	-	-	45 893
Correction	1 635 699	924 210	711 489	652 095	59 394	-	-	-
Protective inspection and regulation	370 993	206 093	164 900	81 287	83 613	-	-	-
Environment and housing:								
Natural resources	986 517	626 424	360 093	107 918	33 938	-	-	218 237
Parks and recreation	1 232 520	113 344	1 119 176	376 542	716 521	-	-	26 113
Housing and community development	499 784	37 558	462 226	159 582	123 353	-	-	179 291
Sewerage[1]	968 690	68 435	900 255	414 850	459 001	-	-	26 404
Capital outlay	562 187	68 435	493 752	265 993	224 748	-	-	3 011
Solid waste management	982 603	35 738	946 865	522 887	419 473	-	-	4 505
Government administration:								
Financial administration	1 019 697	401 242	618 455	393 472	224 983	-	-	-
Judicial and legal	898 578	418 309	480 269	429 720	50 549	-	-	-
General public buildings	173 585	67 870	105 715	93 484	12 231	-	-	-
Other government administration	450 926	127 123	323 803	181 105	142 698	-	-	-
Interest on general debt	3 013 317	694 414	2 318 903	1 267 976	507 946	-	220 768	322 213
General expenditure, n.e.c.	1 693 869	560 880	1 132 989	674 268	380 098	-	-	78 623
Utility expenditure	4 698 977	24 241	4 674 736	1 079 822	3 017 971	-	-	576 943
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	1 718 530	1 515 101	203 429	-	203 429	-	-	-
Employee retirement	1 016 574	813 145	203 429	-	203 429	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
GEORGIA								
Revenue, total	**25 237 103**	**13 866 289**	**15 233 637**	**3 694 718**	**2 990 332**	-	**5 396 858**	**3 842 917**
General revenue	21 210 234	11 863 592	13 209 465	3 455 776	1 964 919	-	5 388 642	3 091 316
Intergovernmental revenue, total	3 803 575	3 455 792	4 210 606	436 407	443 740	-	3 312 683	708 964
From Federal Government[1]	3 803 575	3 382 896	420 679	28 971	68 953	-	22 260	300 495
Education	684 917	662 657	22 260	-	-	-	22 260	-
Public welfare	1 760 501	1 759 895	606	251	355	-	-	-
From State governments[1]	(2)	-	3 789 927	369 161	76 078	-	3 247 012	97 676
Education	(2)	-	3 247 012	-	-	-	3 247 012	-
Public welfare	(2)	-	6 678	6 268	410	-	-	-
From local governments	(2)	72 896	(2)	38 275	298 709	-	43 411	310 793
General revenue from own sources	17 406 659	8 407 800	8 998 859	3 019 369	1 521 179	-	2 075 959	2 382 352
Taxes	11 899 559	7 154 525	4 745 034	2 281 008	739 779	-	1 718 557	5 690
Property	3 353 923	26 923	3 327 000	1 238 574	368 202	-	1 718 557	1 667
General sales	3 500 209	2 656 792	843 417	832 845	10 572	-	-	-
Motor fuel	451 169	451 169	-	-	-	-	-	-
Motor vehicle license	78 855	78 734	121	121	-	-	-	-
Income—individual and corporation	3 364 239	3 364 239	-	-	-	-	-	-
Other taxes	1 151 164	576 668	574 496	209 468	361 005	-	-	4 023
Current charges, total[1]	3 950 406	868 153	3 082 253	275 054	511 590	-	129 702	2 165 907
Education	613 057	483 355	129 702	-	-	-	129 702	-
Hospitals	2 276 620	144 596	2 132 024	-	45 306	-	-	2 086 718
Miscellaneous revenue, total[1]	1 556 694	385 122	1 171 572	463 307	269 810	-	227 700	210 755
Interest earnings	995 731	241 918	753 813	309 621	167 623	-	92 253	184 316
Utility revenue	1 868 129	-	1 868 129	170 627	945 901	-	-	751 601
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	2 158 740	2 002 697	156 043	68 315	79 512	-	8 216	-
Employee retirement	1 783 538	1 627 495	156 043	68 315	79 512	-	8 216	-
Expenditure, total	**24 768 459**	**13 286 331**	**15 266 058**	**3 703 179**	**2 988 598**	-	**5 417 739**	**3 811 993**
By character and object:								
Intergovernmental, total	-	3 757 866	26 064	580 046	96 751	-	-	4 718
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	26 064	9 718	16 076	-	-	270
To local governments	(2)	3 757 866	(2)	570 328	80 675	-	-	4 448
Current operation	15 396 003	6 380 976	9 015 027	2 144 671	2 140 607	-	4 729 749	-
Capital outlay	3 827 619	1 488 340	2 339 279	678 692	512 214	-	593 400	554 973
Construction	2 378 395	1 187 435	1 190 960	492 711	328 136	-	19 933	350 180
Equipment, land, and existing structures	1 449 224	300 905	1 148 319	185 981	184 078	-	573 467	204 793
Assistance and subsidies	418 587	418 587	-	-	-	-	-	-
Interest on debt	1 245 929	234 536	1 011 393	275 486	163 906	-	81 770	490 231
Insurance benefits and repayments	1 118 250	1 006 026	112 224	24 284	75 120	-	12 820	-
Exhibit: Expenditure for salaries and wages	8 672 560	2 421 367	6 251 193	1 023 673	814 914	-	3 247 940	1 164 666
Direct expenditure by function, total	24 768 459	9 528 465	15 239 994	3 123 133	2 891 847	-	5 417 739	3 807 275
General expenditure	21 282 068	8 522 439	12 759 629	2 855 999	1 802 936	-	5 404 919	2 695 775
Current expenditure	17 977 285	7 034 099	10 943 186	2 266 629	1 475 290	-	4 811 519	2 389 748
Capital outlay	3 304 783	1 488 340	1 816 443	589 370	327 646	-	593 400	306 027
Education services:								
Education	7 191 368	1 868 219	5 323 149	-	-	-	5 323 149	-
Elementary and secondary education[1]	5 309 851	-	5 309 851	-	-	-	5 309 851	-
Capital outlay	592 984	-	592 984	-	-	-	592 984	-
Higher education[1]	1 554 922	1 541 624	13 298	-	-	-	13 298	-
Capital outlay	181 518	181 102	416	-	-	-	416	-
Other education[3]	326 595	326 595	-	-	-	-	-	-
Libraries	77 201	-	77 201	74 205	2 996	-	-	-
Social services and income maintenance:								
Public welfare	2 708 896	2 672 806	36 090	31 468	4 622	-	-	-
Hospitals	2 864 995	517 421	2 347 574	9 342	45 431	-	-	2 292 801
Health	506 905	201 302	305 603	302 772	2 831	-	-	-
Employment security administration	83 873	83 873	-	-	-	-	-	-
Veterans' services	4 794	4 794	-	-	-	-	-	-
Transportation:								
Highways[1]	1 541 565	1 005 780	535 785	394 759	141 026	-	-	-
Capital outlay	1 097 833	861 867	235 966	205 753	30 213	-	-	-
Air transportation	123 939	3 636	120 303	14 427	99 847	-	-	6 029
Parking facilities	5 360	-	5 360	369	4 991	-	-	-
Water transport and terminals	71 320	69 517	1 803	-	-	-	-	1 803
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	695 002	108 214	586 788	270 622	316 166	-	-	-
Fire protection	302 693	-	302 693	145 790	156 841	-	-	62
Correction	808 082	610 645	197 437	176 833	20 604	-	-	-
Protective inspection and regulation	79 083	49 641	29 442	15 851	13 591	-	-	-
Environment and housing:								
Natural resources	261 678	252 470	9 208	7 611	1 548	-	-	49
Parks and recreation	385 041	179 002	206 039	91 836	108 962	-	-	5 241
Housing and community development	347 400	41 750	305 650	26 543	46 324	-	-	232 783
Sewerage[1]	355 601	-	355 601	128 307	202 420	-	-	24 874
Capital outlay	163 626	-	163 626	60 745	85 755	-	-	17 126
Solid waste management	232 466	27 011	205 455	77 509	127 946	-	-	-
Government administration:								
Financial administration	262 017	105 266	156 751	113 333	43 418	-	-	-
Judicial and legal	260 138	56 331	203 807	179 268	24 539	-	-	-
General public buildings	215 677	52 807	162 870	126 202	36 668	-	-	-
Other government administration	315 995	41 364	274 631	152 105	122 526	-	-	-
Interest on general debt	772 590	234 536	538 054	226 862	99 361	-	81 770	130 061
General expenditure, n.e.c.	808 389	336 054	472 335	289 985	180 278	-	-	2 072
Utility expenditure	2 368 141	-	2 368 141	242 850	1 013 791	-	-	1 111 500
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	1 118 250	1 006 026	112 224	24 284	75 120	-	12 820	-
Employee retirement	691 403	579 179	112 224	24 284	75 120	-	12 820	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
HAWAII								
Revenue, total	**6 029 497**	**4 915 536**	**1 210 506**	**353 586**	**858 037**	**-**	**-**	**70**
General revenue	5 348 962	4 348 045	1 097 462	323 177	775 402	-	-	70
Intergovernmental revenue, total	808 572	734 349	170 768	82 989	88 900	-	-	66
From Federal Government[1]	808 572	731 133	77 439	30 929	46 510	-	-	-
Education	146 413	146 413	-	-	-	-	-	-
Public welfare	259 995	259 995	-	-	-	-	-	-
From State governments[1]	(2)	-	93 329	52 060	41 239	-	-	30
Education	(2)	-	-	-	-	-	-	-
Public welfare	(2)	-	-	-	-	-	-	-
From local governments	(2)	3 216	(2)	-	1 151	-	-	36
General revenue from own sources	4 540 390	3 613 696	926 694	240 188	686 502	-	-	4
Taxes	3 253 654	2 639 152	614 502	178 420	436 082	-	-	-
Property	488 573	-	488 573	145 527	343 046	-	-	-
General sales	1 278 737	1 278 737	-	-	-	-	-	-
Motor fuel	108 553	53 188	55 365	11 923	43 442	-	-	-
Motor vehicle license	54 558	20 935	33 623	7 003	26 620	-	-	-
Income—individual and corporation	989 114	989 114	-	-	-	-	-	-
Other taxes	334 119	297 178	36 941	13 967	22 974	-	-	-
Current charges, total[1]	749 337	608 531	140 806	21 477	119 327	-	-	2
Education	116 391	116 391	-	-	-	-	-	-
Hospitals	73 649	73 649	-	-	-	-	-	-
Miscellaneous revenue, total[1]	537 399	366 013	171 386	40 291	131 093	-	-	2
Interest earnings	379 762	298 275	81 487	23 017	58 468	-	-	2
Utility revenue	113 044	-	113 044	30 409	82 635	-	-	-
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	567 491	567 491	-	-	-	-	-	-
Employee retirement	450 981	450 981	-	-	-	-	-	-
Expenditure, total	**5 782 741**	**4 510 034**	**1 366 677**	**355 647**	**1 010 941**	**-**	**-**	**89**
By character and object:								
Intergovernmental, total	10 249	104 219	-	-	-	-	-	-
To Federal Government	10 249	10 249	-	-	-	-	-	-
To State governments	(2)	-	-	-	-	-	-	-
To local governments	(2)	93 970	(2)	-	-	-	-	-
Current operation	3 684 086	2 763 873	920 213	236 814	683 399	-	-	-
Capital outlay	1 332 599	971 210	361 389	101 772	259 617	-	-	-
Construction	986 358	678 131	308 227	91 100	217 127	-	-	-
Equipment, land, and existing structures	346 241	293 079	53 162	10 672	42 490	-	-	-
Assistance and subsidies	104 839	104 839	-	-	-	-	-	-
Interest on debt	315 294	230 308	84 986	17 061	67 925	-	-	-
Insurance benefits and repayments	335 585	335 585	-	-	-	-	-	-
Exhibit: Expenditure for salaries and wages	1 797 419	1 385 987	411 432	110 146	301 228	-	-	58
Direct expenditure by function, total	5 772 492	4 405 815	1 366 677	355 647	1 010 941	-	-	89
General expenditure	5 218 135	4 070 230	1 147 905	326 883	820 933	-	-	89
Current expenditure	3 953 883	3 099 020	854 863	230 577	624 197	-	-	89
Capital outlay	1 264 252	971 210	293 042	96 306	196 736	-	-	-
Education services:								
Education	1 269 001	1 268 863	138	138	-	-	-	-
Elementary and secondary education[1]	783 184	783 046	138	138	-	-	-	-
Capital outlay	130 135	130 135	-	-	-	-	-	-
Higher education[1]	466 664	466 664	-	-	-	-	-	-
Capital outlay	54 588	54 588	-	-	-	-	-	-
Other education[3]	19 153	19 153	-	-	-	-	-	-
Libraries	35 494	35 103	391	-	391	-	-	-
Social services and income maintenance:								
Public welfare	472 299	467 762	4 537	4 537	-	-	-	-
Hospitals	171 610	171 610	-	-	-	-	-	-
Health	205 751	191 224	14 527	4 880	9 647	-	-	-
Employment security administration	18 112	18 112	-	-	-	-	-	-
Veterans' services	2 127	2 127	-	-	-	-	-	-
Transportation:								
Highways[1]	346 277	276 620	69 657	24 763	44 894	-	-	-
Capital outlay	232 455	214 749	17 706	8 679	9 027	-	-	-
Air transportation	291 802	291 802	-	-	-	-	-	-
Parking facilities	1 267	-	1 267	100	1 167	-	-	-
Water transport and terminals	32 880	32 880	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	148 415	3 844	144 571	42 157	102 414	-	-	-
Fire protection	64 219	-	64 219	23 084	41 135	-	-	-
Correction	91 866	91 866	-	-	-	-	-	-
Protective inspection and regulation	31 238	22 640	8 598	3 477	5 121	-	-	-
Environment and housing:								
Natural resources	125 303	109 483	15 820	4 784	10 947	-	-	89
Parks and recreation	157 689	48 343	109 346	26 290	83 056	-	-	-
Housing and community development	176 641	83 994	92 647	23 029	69 618	-	-	-
Sewerage[1]	132 506	6 257	126 249	48 810	77 439	-	-	-
Capital outlay	87 189	6 257	80 932	37 891	43 041	-	-	-
Solid waste management	119 892	420	119 472	12 947	106 525	-	-	-
Government administration:								
Financial administration	110 697	77 883	32 814	11 822	20 992	-	-	-
Judicial and legal	123 225	95 022	28 203	10 999	17 204	-	-	-
General public buildings	85 613	41 178	44 435	4 107	40 328	-	-	-
Other government administration	73 751	43 514	30 237	12 816	17 421	-	-	-
Interest on general debt	312 718	230 308	82 410	16 113	66 297	-	-	-
General expenditure, n.e.c.	617 742	459 375	158 367	52 030	106 337	-	-	-
Utility expenditure	218 772	-	218 772	28 764	190 008	-	-	-
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	335 585	335 585	-	-	-	-	-	-
Employee retirement	274 849	274 849	-	-	-	-	-	-

See footnotes at end of table.

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Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
IDAHO								
Revenue, total	**3 585 227**	**2 583 740**	**1 676 443**	**365 890**	**352 353**	**-**	**790 980**	**177 683**
General revenue	3 071 650	2 147 617	1 598 989	365 890	278 260	-	790 980	174 322
Intergovernmental revenue, total	590 870	553 947	711 879	78 648	71 837	-	529 327	42 530
From Federal Government[1]	590 870	536 587	54 283	9 609	22 745	-	10 230	11 699
Education	101 627	91 397	10 230	-	-	-	10 230	-
Public welfare	194 288	194 243	45	45	-	-	-	-
From State governments[1]	(2)	-	657 596	65 454	43 592	-	519 025	29 525
Education	(2)	-	519 083	58	-	-	519 025	-
Public welfare	(2)	-	2 498	2 341	157	-	-	-
From local governments	(2)	17 360	(2)	3 585	5 500	-	72	1 306
General revenue from own sources	2 480 780	1 593 670	887 110	287 242	206 423	-	261 653	131 792
Taxes	1 666 573	1 204 607	461 966	115 437	100 093	-	212 870	33 566
Property	443 456	99	443 357	109 182	87 739	-	212 870	33 566
General sales	404 173	404 164	9	-	9	-	-	-
Motor fuel	112 305	112 305	-	-	-	-	-	-
Motor vehicle license	58 893	56 402	2 491	2 491	-	-	-	-
Income—individual and corporation	505 860	505 860	-	-	-	-	-	-
Other taxes	141 886	125 777	16 109	3 764	12 345	-	-	-
Current charges, total[1]	485 481	158 058	327 423	139 629	77 405	-	28 608	81 781
Education	125 135	96 527	28 608	-	-	-	28 608	-
Hospitals	162 314	1 305	161 009	102 542	1 483	-	-	56 984
Miscellaneous revenue, total[1]	328 726	231 005	97 721	32 176	28 925	-	20 175	16 445
Interest earnings	207 346	152 388	54 958	19 298	13 939	-	14 002	7 719
Utility revenue	77 047	-	77 047	-	73 686	-	-	3 361
Liquor store revenue	40 472	40 472	-	-	-	-	-	-
Insurance trust revenue, total[1]	396 058	395 651	407	-	407	-	-	-
Employee retirement	233 090	232 683	407	-	407	-	-	-
Expenditure, total	**3 297 266**	**2 305 140**	**1 664 787**	**346 155**	**354 447**	**-**	**805 907**	**165 202**
By character and object:								
Intergovernmental, total	1 473	665 736	8 398	8 206	2 389	-	-	4 727
To Federal Government	1 473	1 473	-	-	-	-	-	-
To State governments	(2)	-	8 398	5 380	2	-	-	3 016
To local governments	(2)	664 263	(2)	2 826	2 387	-	-	1 711
Current operation	2 310 479	1 021 293	1 289 186	314 363	270 289	-	704 534	-
Capital outlay	483 253	269 563	213 690	16 479	67 565	-	87 785	41 861
Construction	362 028	209 497	152 531	5 464	49 992	-	66 361	30 714
Equipment, land, and existing structures	121 225	60 066	61 159	11 015	17 573	-	21 424	11 147
Assistance and subsidies	36 354	36 261	93	93	-	-	-	-
Interest on debt	132 594	94 574	38 020	7 014	13 541	-	13 588	3 877
Insurance benefits and repayments	218 376	217 713	663	-	663	-	-	-
Exhibit: Expenditure for salaries and wages	1 161 180	364 804	796 376	144 823	119 108	-	479 498	52 947
Direct expenditure by function, total	3 295 793	1 639 404	1 656 389	337 949	352 058	-	805 907	160 475
General expenditure	2 963 324	1 389 638	1 573 686	337 949	273 618	-	805 907	156 212
Current expenditure	2 491 431	1 120 251	1 371 180	321 470	216 214	-	718 122	115 374
Capital outlay	471 893	269 387	202 506	16 479	57 404	-	87 785	40 838
Education services:								
Education	1 147 986	355 637	792 349	30	-	-	792 319	-
Elementary and secondary education[1]	754 943	-	754 943	30	-	-	754 913	-
Capital outlay	85 161	-	85 161	-	-	-	85 161	-
Higher education[1]	347 619	310 213	37 406	-	-	-	37 406	-
Capital outlay	49 297	46 673	2 624	-	-	-	2 624	-
Other education[3]	45 424	45 424	-	-	-	-	-	-
Libraries	11 413	2 234	9 179	18	7 159	-	-	2 002
Social services and income maintenance:								
Public welfare	308 973	285 200	23 773	23 293	480	-	-	-
Hospitals	183 783	30 442	153 341	98 431	1 483	-	-	53 427
Health	76 494	51 582	24 912	22 616	2 296	-	-	-
Employment security administration	15 707	15 707	-	-	-	-	-	-
Veterans' services	871	871	-	-	-	-	-	-
Transportation:								
Highways[1]	323 904	212 737	111 167	34 544	28 514	-	-	48 109
Capital outlay	218 415	182 573	35 842	4 926	8 347	-	-	22 569
Air transportation	14 705	465	14 240	2 203	12 037	-	-	-
Parking facilities	4 430	-	4 430	-	4 430	-	-	-
Water transport and terminals	1 067	-	1 067	8	-	-	-	1 059
Transit subsidies	13	-	13	-	13	-	-	-
Public safety:								
Police protection	100 530	23 864	76 666	33 861	42 805	-	-	-
Fire protection	33 185	-	33 185	96	29 775	-	-	3 314
Correction	59 097	48 645	10 452	10 390	62	-	-	-
Protective inspection and regulation	31 026	27 268	3 758	591	3 167	-	-	-
Environment and housing:								
Natural resources	111 702	87 263	24 439	6 747	-	-	-	17 692
Parks and recreation	38 747	10 413	28 334	2 280	20 111	-	-	5 943
Housing and community development	21 542	4 619	16 923	37	3 974	-	-	12 912
Sewerage[1]	58 212	8 240	49 972	43	44 623	-	-	5 306
Capital outlay	23 540	522	23 018	-	20 932	-	-	2 086
Solid waste management	30 834	142	30 692	11 430	19 262	-	-	-
Government administration:								
Financial administration	73 912	36 418	37 494	23 630	13 864	-	-	-
Judicial and legal	44 857	22 135	22 722	19 910	2 812	-	-	-
General public buildings	12 971	532	12 439	5 893	6 546	-	-	-
Other government administration	24 878	8 105	16 773	10 341	6 432	-	-	-
Interest on general debt	123 358	94 574	28 784	7 014	4 451	-	13 588	3 731
General expenditure, n.e.c.	109 127	62 545	46 582	24 543	19 322	-	-	2 717
Utility expenditure	82 040	-	82 040	-	77 777	-	-	4 263
Liquor store expenditure	32 053	[illegible]	-	-	-	-	-	-
Insurance trust expenditure, total[1]	218 376	[illegible]	663	-	663	-	-	-
Employee retirement	112 211	[illegible]	663	-	663	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
ILLINOIS								
Revenue, total	**45 341 040**	**25 092 123**	**26 859 509**	**3 000 961**	**9 007 318**	**397 611**	**10 484 195**	**4 513 427**
General revenue	38 288 162	21 800 813	23 097 941	2 799 332	6 738 618	395 219	9 805 332	3 903 443
Intergovernmental revenue, total	5 816 186	4 923 880	7 502 898	746 885	1 953 651	127 380	3 727 563	1 491 422
From Federal Government[1]	5 816 186	4 810 405	1 005 781	38 263	337 227	807	81 950	547 534
Education	1 099 721	979 947	119 774	-	37 824	-	81 950	-
Public welfare	2 307 465	2 304 137	3 328	2 318	1 010	-	-	-
From State governments[1]	(2)	-	6 497 117	652 813	1 588 798	120 884	3 636 757	497 865
Education	(2)	-	3 639 927	2 415	-	-	3 636 757	755
Public welfare	(2)	-	165 853	131 140	34 695	18	-	-
From local governments	(2)	113 475	(2)	55 809	27 626	5 689	8 856	446 023
General revenue from own sources	32 471 976	16 876 933	15 595 043	2 052 447	4 784 967	267 839	6 077 769	2 412 021
Taxes	24 614 808	13 291 517	11 323 291	1 373 108	3 087 131	226 788	5 129 798	1 506 466
Property	9 065 821	228 436	8 837 385	1 072 643	1 357 990	226 303	5 129 798	1 050 651
General sales	5 420 554	4 163 801	1 256 753	96 716	711 999	-	-	448 038
Motor fuel	1 190 076	1 024 492	165 584	97 076	68 508	-	-	-
Motor vehicle license	689 125	597 981	91 144	1 347	89 747	50	-	-
Income—individual and corporation	5 481 583	5 479 304	2 279	-	2 279	-	-	-
Other taxes	2 767 649	1 797 503	970 146	105 326	856 608	435	-	7 777
Current charges, total[1]	4 029 722	1 374 878	2 654 844	472 493	993 440	6 243	517 668	665 000
Education	1 451 802	933 960	517 842	20	154	-	517 668	-
Hospitals	509 034	149 697	359 337	114 034	70 976	-	-	174 327
Miscellaneous revenue, total[1]	3 827 446	2 210 538	1 616 908	206 846	704 396	34 808	430 303	240 555
Interest earnings	2 277 483	1 158 879	1 118 604	127 002	464 649	19 759	310 384	196 810
Utility revenue	1 605 352	-	1 605 352	15 115	1 125 669	2 392	-	462 176
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	5 447 526	3 291 310	2 156 216	186 514	1 143 031	-	678 863	147 808
Employee retirement	4 372 924	2 216 708	2 156 216	186 514	1 143 031	-	678 863	147 808
Expenditure, total	**43 735 204**	**24 619 161**	**25 646 363**	**2 946 194**	**8 521 849**	**388 899**	**10 020 151**	**4 660 288**
By character and object:								
Intergovernmental, total	2 354	6 508 465	24 209	67 499	108 226	56 763	-	682 735
To Federal Government	2 354	2 354	-	-	-	-	-	-
To State governments	(2)	-	24 209	850	21 505	74	-	1 780
To local governments	(2)	6 506 111	(2)	66 649	86 721	56 689	-	680 955
Current operation	27 895 545	10 776 274	17 119 271	2 239 089	5 592 235	325 436	8 962 511	-
Capital outlay	5 907 267	2 047 368	3 859 899	460 543	1 773 550	4 399	713 682	907 725
Construction	4 346 524	1 686 083	2 660 441	287 703	1 198 932	4 399	381 473	787 934
Equipment, land, and existing structures	1 560 743	361 285	1 199 458	172 840	574 618	-	332 209	119 791
Assistance and subsidies	1 543 941	1 543 634	307	296	11	-	-	-
Interest on debt	2 421 920	1 292 228	1 129 692	108 323	573 637	2 301	184 895	260 536
Insurance benefits and repayments	3 253 952	2 451 192	802 760	70 444	474 190	-	159 063	99 063
Exhibit: Expenditure for salaries and wages	15 159 078	3 490 889	11 668 189	1 227 255	2 984 535	105 074	6 139 112	1 212 213
Direct expenditure by function, total	43 732 850	18 110 696	25 622 154	2 878 695	8 413 623	332 136	10 020 151	3 977 549
General expenditure	38 017 834	15 659 504	22 358 330	2 784 859	6 804 628	330 331	9 861 088	2 577 424
Current expenditure	32 596 766	13 612 136	18 984 630	2 336 279	5 240 809	325 932	9 147 406	1 934 204
Capital outlay	5 421 068	2 047 368	3 373 700	448 580	1 563 819	4 399	713 682	643 220
Education services:								
Education	12 711 864	2 986 019	9 725 845	9 732	29 883	-	9 676 193	10 037
Elementary and secondary education[1]	8 772 117	8 198	8 763 919	9 732	29 883	-	8 714 267	10 037
Capital outlay	669 351	8 198	661 153	35	-	-	651 081	10 037
Higher education[1]	3 283 726	2 321 800	961 926	-	-	-	961 926	-
Capital outlay	312 031	249 430	62 601	-	-	-	62 601	-
Other education[3]	656 021	656 021	-	-	-	-	-	-
Libraries	328 988	18 116	310 872	149	231 866	-	-	78 857
Social services and income maintenance:								
Public welfare	4 967 335	4 683 992	283 343	130 835	90 311	62 197	-	-
Hospitals	1 406 812	651 195	755 617	500 000	73 281	-	-	182 336
Health	1 062 175	817 762	244 413	128 119	109 858	2 034	-	4 402
Employment security administration	194 882	194 882	-	-	-	-	-	-
Veterans' services	8 308	8 308	-	-	-	-	-	-
Transportation:								
Highways[1]	3 279 833	1 919 674	1 360 159	330 790	895 507	130 381	-	3 481
Capital outlay	1 904 981	1 381 658	523 323	132 531	388 812	1 039	-	941
Air transportation	448 300	6 840	441 460	968	387 261	-	-	53 231
Parking facilities	38 723	-	38 723	7 480	31 243	-	-	-
Water transport and terminals	5 902	-	5 902	-	-	-	-	5 902
Transit subsidies	8 627	6 149	2 478	2 000	478	-	-	-
Public safety:								
Police protection	1 604 966	220 354	1 384 612	171 531	1 212 713	368	-	-
Fire protection	704 912	-	704 912	40	552 852	-	-	152 020
Correction	901 148	629 393	271 755	267 988	3 477	290	-	-
Protective inspection and regulation	219 481	158 410	61 071	4 952	56 119	-	-	-
Environment and housing:								
Natural resources	388 594	272 223	116 371	2 318	-	-	-	114 053
Parks and recreation	1 253 284	165 008	1 088 276	204 157	163 778	3 484	-	716 857
Housing and community development	742 920	167 511	575 409	12 008	194 131	-	-	369 270
Sewerage[1]	935 970	15 418	920 552	14 727	383 852	899	-	521 074
Capital outlay	397 835	307	397 528	3 691	160 189	-	-	233 648
Solid waste management	320 518	25 770	294 748	10 758	282 899	-	-	1 091
Government administration:								
Financial administration	691 730	390 211	301 519	97 599	203 493	427	-	-
Judicial and legal	562 136	175 382	386 754	339 467	47 275	12	-	-
General public buildings	281 013	54 072	226 941	103 627	123 297	17	-	-
Other government administration	459 105	71 842	387 263	94 832	176 077	116 354	-	-
Interest on general debt	2 330 149	1 292 228	1 037 921	107 078	497 394	2 171	184 895	246 383
General expenditure, n.e.c.	2 160 159	728 745	1 431 414	243 704	1 057 583	11 697	-	118 430
Utility expenditure	2 461 064	-	2 461 064	23 392	1 134 805	1 805	-	1 301 062
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	3 253 952	2 451 192	802 760	70 444	474 190	-	159 063	99 063
Employee retirement	2 101 900	1 299 140	802 760	70 444	474 190	-	159 063	99 063

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
INDIANA								
Revenue, total	**19 344 820**	**12 288 307**	**10 858 465**	**2 216 695**	**2 980 554**	**118 493**	**4 896 926**	**896 480**
General revenue	17 249 119	11 222 425	9 828 646	2 216 324	2 388 603	118 493	4 896 926	458 983
Intergovernmental revenue, total	2 808 375	2 684 747	3 925 580	494 681	668 482	26 785	2 750 375	235 940
From Federal Government[1]	2 808 375	2 583 224	225 151	16 330	115 353	760	11 716	80 992
Education	507 524	495 770	11 754	38	-	-	11 716	-
Public welfare	1 390 426	1 388 353	2 073	2 073	-	-	-	-
From State governments[1]	(2)	-	3 700 429	476 040	482 171	17 711	2 696 235	28 272
Education	(2)	-	2 696 741	426	-	-	2 696 235	80
Public welfare	(2)	-	201 284	141 396	59 881	7	-	-
From local governments	(2)	101 523	(2)	2 311	70 958	8 314	42 424	126 676
General revenue from own sources	14 440 744	8 537 678	5 903 066	1 721 643	1 720 121	91 708	2 146 551	223 043
Taxes	9 755 770	6 182 409	3 573 361	681 824	905 881	81 672	1 815 655	88 329
Property	3 202 249	4 910	3 197 339	461 211	763 931	73 103	1 810 765	88 329
General sales	2 538 335	2 538 335	-	-	-	-	-	-
Motor fuel	581 740	581 740	-	-	-	-	-	-
Motor vehicle license	165 759	165 706	53	-	53	-	-	-
Income—individual and corporation	2 804 586	2 494 366	310 220	204 260	97 744	8 216	-	-
Other taxes	463 101	397 352	65 749	16 353	44 153	353	4 890	-
Current charges, total[1]	3 059 001	1 446 933	1 612 068	837 498	551 777	2 742	180 202	39 849
Education	1 139 219	950 387	188 832	-	-	-	180 202	8 630
Hospitals	1 126 513	293 294	833 219	754 063	79 156	-	-	-
Miscellaneous revenue, total[1]	1 625 973	908 336	717 637	202 321	262 463	7 294	150 694	94 865
Interest earnings	872 079	486 450	385 629	93 808	159 866	2 718	53 327	75 910
Utility revenue	951 456	-	951 456	-	513 959	-	-	437 497
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 144 245	1 065 882	78 363	371	77 992	-	-	-
Employee retirement	889 521	811 158	78 363	371	77 992	-	-	-
Expenditure, total	**18 577 352**	**11 734 265**	**10 668 798**	**2 181 248**	**3 007 588**	**113 898**	**4 819 420**	**888 434**
By character and object:								
Intergovernmental, total	15 819	3 779 085	62 445	157 951	16 181	7 888	212 640	9 575
To Federal Government	15 819	15 819	-	-	-	-	-	-
To State governments	(2)	-	62 445	48 961	10 766	-	-	2 718
To local governments	(2)	3 763 266	(2)	108 990	5 415	7 888	212 640	6 857
Current operation	14 062 959	5 963 148	8 099 811	1 660 653	2 237 740	95 110	4 106 308	-
Capital outlay	2 194 030	940 820	1 253 210	175 228	452 880	9 252	462 637	153 213
Construction	1 506 095	730 279	775 816	61 905	310 607	1 966	280 270	121 068
Equipment, land, and existing structures	687 935	210 541	477 394	113 323	142 273	7 286	182 367	32 145
Assistance and subsidies	341 029	150 333	190 696	156 193	34 503	-	-	-
Interest on debt	734 697	320 008	414 689	31 121	186 993	1 648	37 835	157 092
Insurance benefits and repayments	660 264	580 871	79 393	102	79 291	-	-	-
Exhibit: Expenditure for salaries and wages	6 918 735	2 052 795	4 865 940	799 907	997 432	43 061	2 904 782	120 758
Direct expenditure by function, total	18 561 533	7 955 180	10 606 353	2 023 297	2 991 407	106 010	4 606 780	878 859
General expenditure	16 795 492	7 374 309	9 421 183	2 021 414	2 342 334	105 932	4 606 780	344 723
Current expenditure	14 771 019	6 433 489	8 337 530	1 846 267	1 947 464	96 680	4 144 143	302 976
Capital outlay	2 024 473	940 820	1 083 653	175 147	394 870	9 252	462 637	41 747
Education services:								
Education	6 936 739	2 356 253	4 580 486	1 234	7	-	4 568 945	10 300
Elementary and secondary education[1]	4 580 486	-	4 580 486	1 234	7	-	4 568 945	10 300
Capital outlay	472 937	-	472 937	-	-	-	462 637	10 300
Higher education[1]	2 075 748	2 075 748	-	-	-	-	-	-
Capital outlay	262 430	262 430	-	-	-	-	-	-
Other education[3]	280 505	280 505	-	-	-	-	-	-
Libraries	125 370	3 180	122 190	182	481	148	-	121 379
Social services and income maintenance:								
Public welfare	2 350 976	2 010 317	340 659	247 674	61 624	31 361	-	-
Hospitals	1 360 502	461 749	898 753	747 997	150 718	-	-	38
Health	337 789	259 369	78 420	35 130	43 283	7	-	-
Employment security administration	66 246	66 246	-	-	-	-	-	-
Veterans' services	905	905	-	-	-	-	-	-
Transportation:								
Highways[1]	1 139 446	715 925	423 521	246 590	176 880	-	-	51
Capital outlay	560 043	496 245	63 798	38 753	25 045	-	-	-
Air transportation	79 669	-	79 669	4 456	75 213	-	-	-
Parking facilities	10 828	-	10 828	-	10 828	-	-	-
Water transport and terminals	7 358	4 213	3 145	-	3 145	-	-	-
Transit subsidies	19 801	19 801	-	-	-	-	-	-
Public safety:								
Police protection	423 829	88 589	335 240	79 741	255 499	-	-	-
Fire protection	214 073	-	214 073	1 587	165 124	47 362	-	-
Correction	363 276	278 454	84 822	64 040	20 782	-	-	-
Protective inspection and regulation	42 403	35 965	6 438	386	6 052	-	-	-
Environment and housing:								
Natural resources	178 081	133 500	44 581	25 969	13 773	-	-	4 839
Parks and recreation	174 286	33 052	141 234	20 451	115 825	2 043	-	2 915
Housing and community development	189 359	35 948	153 411	14 045	67 131	-	-	72 235
Sewerage[1]	407 494	5 505	401 989	406	397 682	-	-	3 901
Capital outlay	144 401	24	144 377	158	143 290	-	-	929
Solid waste management	85 534	2 301	83 233	10 443	72 790	-	-	-
Government administration:								
Financial administration	290 212	173 069	117 143	59 675	57 468	-	-	-
Judicial and legal	183 086	48 225	134 861	99 645	35 216	-	-	-
General public buildings	120 050	73 240	46 810	30 255	16 414	141	-	-
Other government administration	268 623	32 430	236 193	175 242	60 939	12	-	-
Interest on general debt	685 495	320 008	365 487	31 121	169 382	1 648	37 835	125 501
General expenditure, n.e.c.	734 062	216 065	517 997	125 145	366 078	23 210	-	3 564
Utility expenditure	1 105 777	-	1 105 777	1 781	569 782	78	-	534 136
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	660 264	580 871	79 393	102	79 291	-	-	-
Employee retirement	487 736	408 343	79 393	102	79 291	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
IOWA								
Revenue, total	**11 057 595**	**7 136 778**	**5 727 907**	**1 224 072**	**2 003 201**	**-**	**2 477 042**	**73 131**
General revenue	9 617 129	6 200 457	5 223 762	1 224 072	1 516 986	-	2 464 166	68 077
Intergovernmental revenue, total	1 608 776	1 519 439	1 896 427	325 167	291 833	-	1 273 427	55 539
From Federal Government¹	1 608 776	1 449 400	159 376	14 993	79 380	-	23 167	41 836
Education	339 567	316 369	23 198	31	-	-	23 167	-
Public welfare	629 848	628 730	1 118	1 118	-	-	-	-
From State governments¹	(²)	-	1 737 051	291 607	196 117	-	1 247 643	1 684
Education	(²)	-	1 247 720	77	-	-	1 247 643	-
Public welfare	(²)	-	19 854	19 854	-	-	-	-
From local governments	(²)	70 039	(²)	18 567	16 336	-	2 617	12 019
General revenue from own sources	8 008 353	4 681 018	3 327 335	898 905	1 225 153	-	1 190 739	12 538
Taxes	5 442 648	3 447 460	1 995 188	514 762	539 163	-	938 797	2 466
Property	1 918 163	-	1 918 163	498 958	484 384	-	932 355	2 466
General sales	1 005 499	977 056	28 443	4 278	24 165	-	-	-
Motor fuel	330 530	330 530	-	-	-	-	-	-
Motor vehicle license	227 867	220 730	7 137	7 137	-	-	-	-
Income—individual and corporation	1 548 637	1 545 500	3 137	32	-	-	3 105	-
Other taxes	411 952	373 644	38 308	4 357	30 614	-	3 337	-
Current charges, total¹	1 668 827	782 969	885 858	280 057	411 534	-	188 064	6 203
Education	600 486	412 422	188 064	-	-	-	188 064	-
Hospitals	674 749	318 386	356 363	227 028	129 335	-	-	-
Miscellaneous revenue, total¹	896 878	450 589	446 289	104 086	274 456	-	63 878	3 869
Interest earnings	522 923	209 001	313 922	76 285	195 766	-	39 930	1 941
Utility revenue	432 355	-	432 355	-	427 301	-	-	5 054
Liquor store revenue	81 975	81 975	-	-	-	-	-	-
Insurance trust revenue, total¹	926 136	854 346	71 790	-	58 914	-	12 876	-
Employee retirement	728 895	657 105	71 790	-	58 914	-	12 876	-
Expenditure, total	**10 534 980**	**6 819 816**	**5 884 023**	**1 221 550**	**1 988 045**	**-**	**2 625 455**	**73 080**
By character and object:								
Intergovernmental, total	19 233	2 116 655	71 437	76 064	18 041	-	-	1 439
To Federal Government	19 233	19 233	-	-	-	-	-	-
To State governments	(²)	-	71 437	71 136	276	-	-	25
To local governments	(²)	2 097 422	(²)	4 928	17 765	-	-	1 414
Current operation	8 069 716	3 310 177	4 759 539	1 008 670	1 373 228	-	2 377 641	-
Capital outlay	1 350 153	626 185	723 968	98 728	376 942	-	211 640	36 658
Construction	1 006 162	504 838	501 324	64 012	285 206	-	118 820	33 286
Equipment, land, and existing structures	343 991	121 347	222 644	34 716	91 736	-	92 820	3 372
Assistance and subsidies	241 887	240 639	1 248	1 248	-	-	-	-
Interest on debt	408 706	146 895	261 811	36 840	192 489	-	30 062	2 420
Insurance benefits and repayments	412 722	379 265	33 457	-	27 345	-	6 112	-
Exhibit: Expenditure for salaries and wages	3 836 088	1 390 328	2 445 760	448 887	509 726	-	1 478 327	8 820
Direct expenditure by function, total	10 515 747	4 703 161	5 812 586	1 145 486	1 970 004	-	2 625 455	71 641
General expenditure	9 550 204	4 266 864	5 283 340	1 145 486	1 461 545	-	2 619 343	56 966
Current expenditure	8 280 870	3 640 679	4 640 191	1 046 758	1 163 343	-	2 407 703	22 387
Capital outlay	1 269 334	626 185	643 149	98 728	298 202	-	211 640	34 579
Education services:								
Education	3 697 630	1 108 349	2 589 281	-	-	-	2 589 281	-
Elementary and secondary education¹	2 292 174	-	2 292 174	-	-	-	2 292 174	-
Capital outlay	188 821	-	188 821	-	-	-	188 821	-
Higher education¹	1 258 691	961 584	297 107	-	-	-	297 107	-
Capital outlay	114 609	91 790	22 819	-	-	-	22 819	-
Other education³	146 765	146 765	-	-	-	-	-	-
Libraries	52 535	4 418	48 117	2 738	45 379	-	-	-
Social services and income maintenance:								
Public welfare	1 268 928	1 136 031	132 897	124 978	7 919	-	-	-
Hospitals	839 355	457 525	381 830	261 095	120 735	-	-	-
Health	192 955	74 551	118 404	94 395	24 009	-	-	-
Employment security administration	44 058	44 058	-	-	-	-	-	-
Veterans' services	-	-	-	-	-	-	-	-
Transportation:								
Highways¹	1 109 725	594 605	515 120	282 366	232 746	-	-	8
Capital outlay	613 588	457 080	156 508	54 522	101 986	-	-	-
Air transportation	34 099	1 138	32 961	36	31 512	-	-	1 413
Parking facilities	24 832	-	24 832	-	24 832	-	-	-
Water transport and terminals	196	-	196	-	196	-	-	-
Transit subsidies	9 588	8 841	747	26	721	-	-	-
Public safety:								
Police protection	251 299	45 245	206 054	54 825	151 229	-	-	-
Fire protection	90 285	-	90 285	531	88 469	-	-	1 285
Correction	136 403	108 534	27 869	27 345	524	-	-	-
Protective inspection and regulation	34 872	26 779	8 093	1 751	6 342	-	-	-
Environment and housing:								
Natural resources	172 371	153 955	18 416	14 861	-	-	-	3 555
Parks and recreation	136 711	13 100	123 611	16 527	107 084	-	-	-
Housing and community development	74 039	2 489	71 550	3 259	51 620	-	-	16 671
Sewerage¹	192 712	-	192 712	1 063	159 144	-	-	32 505
Capital outlay	83 523	-	83 523	689	52 018	-	-	30 816
Solid waste management	80 144	2 245	77 899	12 172	65 719	-	-	8
Government administration:								
Financial administration	183 570	99 903	83 667	53 655	30 012	-	-	-
Judicial and legal	145 238	105 387	39 851	32 612	7 239	-	-	-
General public buildings	43 607	4 315	39 292	21 234	18 058	-	-	-
Other government administration	90 960	28 119	62 841	39 633	23 208	-	-	-
Interest on general debt	362 573	146 895	215 678	36 840	147 255	-	30 062	1 521
General expenditure, n.e.c.	281 519	100 382	181 137	63 544	117 593	-	-	-
Utility expenditure	495 789	-	495 789	-	481 114	-	-	14 675
Liquor store expenditure	57 032	57 032	-	-	-	-	-	-
Insurance trust expenditure, total¹	412 722	379 265	33 457	-	27 345	-	6 112	-
Employee retirement	246 441	212 984	33 457	-	27 345	-	6 112	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
KANSAS								
Revenue, total	**9 225 529**	**5 249 018**	**5 262 872**	**1 093 004**	**1 718 261**	**32 888**	**2 365 472**	**338 283**
General revenue	8 138 002	4 724 172	4 700 191	1 092 974	1 357 608	32 888	2 365 303	136 454
Intergovernmental revenue, total	1 199 416	1 149 319	1 336 458	132 357	241 685	3 554	1 213 475	30 423
From Federal Government[1]	1 199 416	1 131 734	67 682	8 046	12 872	-	24 436	22 328
Education	263 676	239 240	24 436	-	-	-	24 436	-
Public welfare	489 159	489 159	-	-	-	-	-	-
From State governments[1]	(2)	-	1 268 776	119 107	119 363	3 554	1 024 028	2 724
Education	(2)	-	1 024 028	-	-	-	1 024 028	-
Public welfare	(2)	-	4 216	1 952	2 264	-	-	-
From local governments	(2)	17 585	(2)	5 204	109 450	-	165 011	5 371
General revenue from own sources	6 938 586	3 574 853	3 363 733	960 617	1 115 923	29 334	1 151 828	106 031
Taxes	4 815 074	2 796 415	2 018 659	605 098	483 066	26 401	882 266	21 828
Property	1 725 196	32 961	1 692 235	462 471	299 274	26 401	882 266	21 823
General sales	1 131 481	918 211	213 270	123 348	89 922	-	-	-
Motor fuel	234 726	234 725	1	-	1	-	-	-
Motor vehicle license	109 344	106 728	2 616	2 580	36	-	-	-
Income—individual and corporation	1 093 690	1 093 690	-	-	-	-	-	-
Other taxes	520 637	410 100	110 537	16 699	93 833	-	-	5
Current charges, total[1]	1 196 156	527 107	669 049	203 409	262 220	241	137 090	66 089
Education	438 639	301 549	137 090	-	-	-	137 090	-
Hospitals	373 396	134 821	238 575	121 161	77 528	-	-	39 886
Miscellaneous revenue, total[1]	927 356	251 331	676 025	152 110	370 637	2 692	132 472	18 114
Interest earnings	622 290	140 702	481 588	119 905	277 348	1 542	68 349	14 444
Utility revenue	530 003	-	530 003	30	338 443	-	-	191 530
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	557 524	524 846	32 678	-	22 210	-	169	10 299
Employee retirement	322 269	289 591	32 678	-	22 210	-	169	10 299
Expenditure, total	**9 003 368**	**5 125 859**	**5 284 807**	**1 072 837**	**1 649 850**	**32 567**	**2 281 660**	**359 319**
By character and object:								
Intergovernmental, total	175	1 406 963	510	98 767	5 325	289	-	7 555
To Federal Government	175	175	-	-	-	-	-	-
To State governments	(2)	-	510	-	389	-	-	121
To local governments	(2)	1 406 788	(2)	98 767	4 936	289	-	7 434
Current operation	6 558 076	2 591 746	3 966 330	756 034	1 085 394	27 363	2 097 539	-
Capital outlay	1 065 297	499 100	566 197	119 420	222 850	4 915	146 166	72 846
Construction	742 065	393 672	348 393	72 581	145 890	1 991	58 591	69 340
Equipment, land, and existing structures	323 232	105 428	217 804	46 839	76 960	2 924	87 575	3 506
Assistance and subsidies	169 674	169 674	-	-	-	-	-	-
Interest on debt	519 108	31 114	487 994	98 616	320 422	-	37 362	31 594
Insurance benefits and repayments	447 214	427 262	19 952	-	15 859	-	593	3 500
Exhibit: Expenditure for salaries and wages	3 442 688	1 153 534	2 289 154	319 726	453 345	5 279	1 428 245	82 559
Direct expenditure by function, total	9 003 193	3 718 896	5 284 297	974 070	1 644 525	32 278	2 281 660	351 764
General expenditure	7 983 985	3 291 634	4 692 351	963 540	1 304 879	32 278	2 281 067	110 587
Current expenditure	7 017 770	2 792 534	4 225 236	854 618	1 110 978	27 363	2 134 901	97 376
Capital outlay	966 215	499 100	467 115	108 922	193 901	4 915	146 166	13 211
Education services:								
Education	3 080 479	836 774	2 243 705	-	-	-	2 243 705	-
Elementary and secondary education[1]	2 005 094	-	2 005 094	-	-	-	2 005 094	-
Capital outlay	129 371	-	129 371	-	-	-	129 371	-
Higher education[1]	975 020	736 409	238 611	-	-	-	238 611	-
Capital outlay	74 029	57 234	16 795	-	-	-	16 795	-
Other education[3]	100 365	100 365	-	-	-	-	-	-
Libraries	34 822	1 537	33 285	7 634	14 844	14	-	10 793
Social services and income maintenance:								
Public welfare	844 797	815 860	28 937	26 155	2 782	-	-	-
Hospitals	527 862	285 331	242 531	125 335	72 754	-	-	44 442
Health	175 863	81 120	94 743	78 494	15 565	42	-	642
Employment security administration	17 646	17 646	-	-	-	-	-	-
Veterans' services	1 523	1 523	-	-	-	-	-	-
Transportation:								
Highways[1]	937 428	525 261	412 167	189 231	199 247	23 560	-	129
Capital outlay	491 493	343 031	148 462	48 145	96 378	3 939	-	-
Air transportation	27 386	-	27 386	3 318	21 135	-	-	2 933
Parking facilities	2 582	-	2 582	-	2 582	-	-	-
Water transport and terminals	776	-	776	-	730	-	-	46
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	245 198	30 147	215 051	67 412	147 639	-	-	-
Fire protection	105 884	-	105 884	11 817	92 047	2 020	-	-
Correction	225 897	198 007	27 890	27 398	492	-	-	-
Protective inspection and regulation	36 395	28 212	8 183	440	7 743	-	-	-
Environment and housing:								
Natural resources	187 628	146 156	41 472	27 957	619	-	-	12 896
Parks and recreation	98 126	2 013	96 113	20 738	67 998	-	-	7 377
Housing and community development	39 154	1 929	37 225	4 060	12 470	-	-	20 695
Sewerage[1]	103 443	-	103 443	22 423	80 898	-	-	122
Capital outlay	32 153	-	32 153	11 505	20 648	-	-	-
Solid waste management	39 888	-	39 888	12 259	27 626	-	-	3
Government administration:								
Financial administration	169 257	90 152	79 105	56 240	19 240	3 625	-	-
Judicial and legal	125 306	82 501	42 805	30 834	11 971	-	-	-
General public buildings	56 141	4 593	51 548	33 771	17 777	-	-	-
Other government administration	113 969	25 724	88 245	30 315	57 930	-	-	-
Interest on general debt	475 498	31 114	444 384	98 616	299 463	-	37 362	8 943
General expenditure, n.e.c.	311 037	86 034	225 003	89 093	131 327	3 017	-	1 566
Utility expenditure	571 994	-	571 994	10 530	323 787	-	-	237 677
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	447 214	427 262	19 952	-	15 859	-	593	3 500
Employee retirement	252 598	232 646	19 952	-	15 859	-	593	3 500

See footnotes at end of table.

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Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
KENTUCKY								
Revenue, total	**13 299 420**	**9 951 015**	**5 424 894**	**1 146 310**	**1 654 378**	**-**	**2 375 901**	**298 028**
General revenue	11 489 375	8 705 621	4 860 243	1 146 310	1 154 726	-	2 375 901	233 029
Intergovernmental revenue, total	2 379 005	2 232 815	2 222 679	284 186	165 141	-	1 751 438	71 637
From Federal Government[1]	2 379 005	2 218 587	160 418	56 898	63 467	-	13 582	26 471
Education	377 133	363 551	13 582	-	-	-	13 582	-
Public welfare	1 339 028	1 338 937	91	-	91	-	-	-
From State governments[1]	(2)	-	2 062 261	217 983	90 950	-	1 737 247	16 081
Education	(2)	-	1 737 252	-	5	-	1 737 247	-
Public welfare	(2)	-	2 630	2 364	266	-	-	-
From local governments	(2)	14 228	(2)	9 305	10 724	-	609	29 085
General revenue from own sources	9 110 370	6 472 806	2 637 564	862 124	989 585	-	624 463	161 392
Taxes	6 420 661	5 043 183	1 377 478	304 951	505 625	-	538 378	28 524
Property	1 026 615	323 373	703 242	168 757	146 152	-	360 488	27 845
General sales	1 299 665	1 299 665	-	-	-	-	-	-
Motor fuel	350 369	350 369	-	-	-	-	-	-
Motor vehicle license	157 518	141 080	16 438	12 887	3 551	-	-	-
Income—individual and corporation	2 367 858	2 012 690	355 168	38 403	243 575	-	73 190	-
Other taxes	1 218 636	916 006	302 630	84 904	112 347	-	104 700	679
Current charges, total[1]	1 496 821	796 370	700 451	253 769	284 077	-	52 349	110 256
Education	530 089	477 740	52 349	-	-	-	52 349	-
Hospitals	412 219	174 049	238 170	117 295	84 131	-	-	36 744
Miscellaneous revenue, total[1]	1 192 888	633 253	559 635	303 404	199 863	-	33 736	22 612
Interest earnings	930 027	438 126	491 901	283 886	168 541	-	21 987	17 487
Utility revenue	546 576	-	546 576	-	481 577	-	-	64 999
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 263 469	1 245 394	18 075	-	18 075	-	-	-
Employee retirement	943 556	925 481	18 075	-	18 075	-	-	-
Expenditure, total	**12 387 974**	**9 047 773**	**5 563 113**	**1 143 633**	**1 737 778**	**-**	**2 364 561**	**347 187**
By character and object:								
Intergovernmental, total	-	2 221 186	1 726	19 690	10 049	-	-	2 033
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	1 726	1	51	-	-	1 674
To local governments	(2)	2 221 186	(2)	19 689	9 998	-	-	359
Current operation	8 598 685	4 511 472	4 087 213	692 043	1 215 038	-	2 180 132	-
Capital outlay	1 530 834	870 438	660 396	143 568	277 670	-	133 165	105 993
Construction	990 437	676 075	314 362	107 861	99 418	-	35 907	71 176
Equipment, land, and existing structures	540 397	194 363	346 034	35 707	178 252	-	97 258	34 817
Assistance and subsidies	270 798	270 614	184	184	-	-	-	-
Interest on debt	961 867	378 733	583 134	288 148	224 192	-	51 264	19 530
Insurance benefits and repayments	806 159	795 330	10 829	-	10 829	-	-	-
Exhibit: Expenditure for salaries and wages	4 279 151	1 755 572	2 523 579	291 999	458 963	-	1 686 178	86 439
Direct expenditure by function, total	12 387 974	6 826 587	5 561 387	1 123 943	1 727 729	-	2 364 561	345 154
General expenditure	10 941 057	6 026 380	4 914 677	1 123 943	1 211 918	-	2 364 561	214 255
Current expenditure	9 522 453	5 157 286	4 365 167	980 375	1 004 056	-	2 231 396	149 340
Capital outlay	1 418 604	869 094	549 510	143 568	207 862	-	133 165	64 915
Education services:								
Education	3 759 036	1 445 718	2 313 318	-	21	-	2 313 297	-
Elementary and secondary education[1]	2 313 318	-	2 313 318	-	21	-	2 313 297	-
Capital outlay	133 165	-	133 165	-	-	-	133 165	-
Higher education[1]	1 127 846	1 127 846	-	-	-	-	-	-
Capital outlay	131 808	131 808	-	-	-	-	-	-
Other education[3]	317 872	317 872	-	-	-	-	-	-
Libraries	48 227	8 227	40 000	522	14 307	-	-	25 171
Social services and income maintenance:								
Public welfare	1 358 841	1 929 858	28 983	10 209	18 774	-	-	-
Hospitals	523 749	277 722	246 027	122 617	86 972	-	-	36 438
Health	250 549	113 690	136 859	114 242	19 956	-	-	2 661
Employment security administration	45 156	45 156	-	-	-	-	-	-
Veterans' services	1 304	1 304	-	-	-	-	-	-
Transportation:								
Highways[1]	960 221	735 516	224 705	133 182	91 522	-	-	1
Capital outlay	562 883	529 806	33 077	18 430	14 647	-	-	-
Air transportation	99 234	1 028	98 206	87 808	10 398	-	-	-
Parking facilities	7 931	-	7 931	-	7 931	-	-	-
Water transport and terminals	7 074	-	7 074	4 348	2 726	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	301 575	91 598	209 977	70 010	139 967	-	-	-
Fire protection	112 890	-	112 890	5 495	96 849	-	-	10 546
Correction	250 118	179 786	70 332	65 116	5 216	-	-	-
Protective inspection and regulation	45 226	37 531	7 695	1 395	6 300	-	-	-
Environment and housing:								
Natural resources	216 645	209 593	7 052	3 475	130	-	-	3 447
Parks and recreation	155 384	87 714	67 670	12 328	55 342	-	-	-
Housing and community development	114 831	6 035	108 796	5 929	78 450	-	-	24 417
Sewerage[1]	223 215	-	223 215	80	123 706	-	-	99 429
Capital outlay	107 255	-	107 255	-	62 691	-	-	44 564
Solid waste management	78 171	6 760	71 411	9 977	59 756	-	-	1 678
Government administration:								
Financial administration	196 199	125 502	70 697	18 265	52 432	-	-	-
Judicial and legal	152 016	125 415	26 601	18 614	7 987	-	-	-
General public buildings	36 137	402	35 735	23 868	11 867	-	-	-
Other government administration	96 241	31 169	65 072	41 517	23 555	-	-	-
Interest on general debt	910 902	378 733	532 169	288 148	182 290	-	51 264	10 467
General expenditure, n.e.c.	390 185	187 923	202 262	86 798	115 464	-	-	-
Utility expenditure	640 758	4 877	635 881	-	504 982	-	-	130 699
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	806 159	795 330	10 829	-	10 829	-	-	-
Employee retirement	458 099	447 270	10 829	-	10 829	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
LOUISIANA								
Revenue, total	**16 482 069**	**10 764 100**	**8 092 276**	**2 210 797**	**2 581 934**	**-**	**3 148 811**	**217 549**
General revenue	14 424 748	9 409 886	7 389 169	2 143 069	2 038 742	-	3 148 811	125 362
Intergovernmental revenue, total	3 114 248	2 856 778	2 631 777	278 701	363 901	-	2 045 212	10 778
From Federal Government[1]	3 114 248	2 841 098	273 150	67 845	180 682	-	19 804	4 819
Education	489 088	469 284	19 804	-	-	-	19 804	-
Public welfare	1 660 947	1 654 927	6 020	4 640	1 380	-	-	-
From State governments[1]	(2)	-	2 358 627	199 313	143 928	-	2 013 251	2 135
Education	(2)	-	2 013 335	-	84	-	2 013 251	-
Public welfare	(2)	-	22 045	17 293	4 752	-	-	-
From local governments	(2)	15 680	(2)	11 543	39 291	-	12 157	3 824
General revenue from own sources	11 310 500	6 553 108	4 757 392	1 864 368	1 674 841	-	1 103 599	114 584
Taxes	7 033 008	4 309 467	2 723 541	826 837	931 147	-	919 581	45 976
Property	1 171 418	47 394	1 124 024	431 502	291 907	-	395 150	5 465
General sales	2 678 240	1 308 090	1 370 150	368 923	436 893	-	523 823	40 511
Motor fuel	443 770	443 770	-	-	-	-	-	-
Motor vehicle license	79 962	78 273	1 689	-	1 689	-	-	-
Income—individual and corporation	1 130 291	1 130 251	40	-	40	-	-	-
Other taxes	1 529 327	1 301 689	227 638	26 412	200 618	-	608	-
Current charges, total[1]	2 249 099	980 065	1 269 034	747 857	452 392	-	53 188	15 597
Education	626 386	573 198	53 188	-	-	-	53 188	-
Hospitals	908 441	162 187	746 254	627 748	118 506	-	-	-
Miscellaneous revenue, total[1]	2 028 393	1 263 576	764 817	289 674	291 302	-	130 830	53 011
Interest earnings	1 230 607	661 021	569 586	237 115	217 921	-	62 185	52 365
Utility revenue	627 855	-	627 855	66 211	469 457	-	-	92 187
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 429 466	1 354 214	75 252	1 517	73 735	-	-	-
Employee retirement	1 164 033	1 088 781	75 252	1 517	73 735	-	-	-
Expenditure, total	**15 903 812**	**10 537 155**	**7 849 948**	**2 177 137**	**2 488 270**	**-**	**3 118 502**	**205 747**
By character and object:								
Intergovernmental, total	-	2 467 214	16 077	141 989	13 694	-	66	36
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	16 077	15 626	451	-	-	-
To local governments	(2)	2 467 214	(2)	126 363	13 243	-	66	36
Current operation	11 282 912	5 161 914	6 120 998	1 562 736	1 706 024	-	2 852 238	-
Capital outlay	1 703 544	861 540	842 004	241 907	418 517	-	174 508	7 072
Construction	1 246 748	673 549	573 199	152 112	362 057	-	54 255	4 775
Equipment, land, and existing structures	456 796	187 991	268 805	89 795	56 460	-	120 253	2 297
Assistance and subsidies	271 749	271 679	70	70	-	-	-	-
Interest on debt	1 489 659	830 016	659 643	229 001	284 111	-	91 690	54 841
Insurance benefits and repayments	1 012 150	944 792	67 358	1 434	65 924	-	-	-
Exhibit: Expenditure for salaries and wages	5 596 839	2 190 067	3 406 772	673 410	714 819	-	1 965 940	52 603
Direct expenditure by function, total	15 903 812	8 069 941	7 833 871	2 035 148	2 474 576	-	3 118 436	205 711
General expenditure	14 247 081	7 125 149	7 121 932	1 955 488	1 986 132	-	3 118 436	61 876
Current expenditure	12 603 282	6 263 609	6 339 673	1 724 978	1 615 526	-	2 943 928	55 241
Capital outlay	1 643 799	861 540	782 259	230 510	370 606	-	174 508	6 635
Education services:								
Education	4 463 092	1 436 209	3 026 883	137	-	-	3 026 746	-
Elementary and secondary education[1]	3 038 237	21 046	3 017 191	137	-	-	3 017 054	-
Capital outlay	174 201	-	174 201	-	-	-	174 201	-
Higher education[1]	1 174 777	1 165 085	9 692	-	-	-	9 692	-
Capital outlay	83 938	83 631	307	-	-	-	307	-
Other education[3]	250 078	250 078	-	-	-	-	-	-
Libraries	55 866	3 010	52 856	36 025	16 831	-	-	-
Social services and income maintenance:								
Public welfare	1 848 699	1 794 442	54 257	29 527	24 730	-	-	-
Hospitals	1 438 824	697 136	741 688	638 351	103 337	-	-	-
Health	339 954	299 061	40 893	18 998	21 895	-	-	-
Employment security administration	56 533	56 533	-	-	-	-	-	-
Veterans' services	5 365	5 365	-	-	-	-	-	-
Transportation:								
Highways[1]	1 169 652	799 337	370 315	193 283	177 032	-	-	-
Capital outlay	727 952	591 971	135 981	60 858	75 123	-	-	-
Air transportation	57 767	1 776	55 991	7 015	48 976	-	-	-
Parking facilities	4 650	-	4 650	45	4 605	-	-	-
Water transport and terminals	68 211	45 615	22 596	2 261	5 540	-	-	14 795
Transit subsidies	3 741	-	3 741	3 370	371	-	-	-
Public safety:								
Police protection	514 990	92 319	422 671	200 712	221 959	-	-	-
Fire protection	170 570	-	170 570	51 793	118 777	-	-	-
Correction	322 230	224 919	97 311	46 469	50 842	-	-	-
Protective inspection and regulation	43 685	20 756	22 929	6 060	16 869	-	-	-
Environment and housing:								
Natural resources	306 845	235 019	71 826	58 805	12 982	-	-	39
Parks and recreation	259 979	117 310	142 669	35 142	107 527	-	-	-
Housing and community development	169 287	724	168 563	32 139	136 330	-	-	94
Sewerage[1]	304 784	-	304 784	50 892	253 892	-	-	-
Capital outlay	164 124	-	164 124	24 136	139 988	-	-	-
Solid waste management	146 293	8 859	137 434	48 865	83 728	-	-	4 841
Government administration:								
Financial administration	209 605	81 552	128 053	52 761	75 292	-	-	-
Judicial and legal	187 432	76 784	110 648	50 758	59 890	-	-	-
General public buildings	72 250	9 723	62 527	21 075	41 452	-	-	-
Other government administration	161 181	61 681	99 500	58 820	40 680	-	-	-
Interest on general debt	1 436 401	830 016	606 385	221 236	251 352	-	91 690	42 107
General expenditure, n.e.c.	429 195	227 003	202 192	90 949	111 243	-	-	-
Utility expenditure	644 581	-	644 581	78 226	422 520	-	-	143 835
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	1 012 150	944 792	67 358	1 434	65 924	-	-	-
Employee retirement	862 943	795 585	67 358	1 434	65 924	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MAINE								
Revenue, total	**4 585 976**	**3 222 152**	**2 021 442**	**64 325**	**565 213**	**702 633**	**549 687**	**179 886**
General revenue	4 202 077	2 901 540	1 958 155	64 325	562 103	692 109	549 687	130 233
Intergovernmental revenue, total	817 514	757 361	717 771	7 504	149 070	216 748	323 845	60 906
From Federal Government[1]	817 514	753 419	64 095	331	10 575	14 031	2 021	37 137
Education	104 939	96 240	8 699	-	4 043	2 635	2 021	-
Public welfare	483 377	483 372	5	-	5	-	-	-
From State governments[1]	(2)	-	653 676	5 704	128 951	192 552	321 824	4 645
Education	(2)	-	530 840	-	93 282	115 734	321 824	-
Public welfare	(2)	-	6 058	38	2 903	3 117	-	-
From local governments	(2)	3 942	(2)	1 469	9 544	10 165	-	19 124
General revenue from own sources	3 384 563	2 144 179	1 240 384	56 821	413 033	475 361	225 842	69 327
Taxes	2 510 360	1 558 231	952 129	47 276	294 060	410 908	199 207	678
Property	983 587	44 558	939 029	46 734	289 894	402 516	199 207	678
General sales	497 069	497 069	-	-	-	-	-	-
Motor fuel	130 005	130 005	-	-	-	-	-	-
Motor vehicle license	52 135	47 904	4 231	2	166	4 063	-	-
Income—individual and corporation	656 801	656 801	-	-	-	-	-	-
Other taxes	190 763	181 894	8 869	540	4 000	4 329	-	-
Current charges, total[1]	432 342	222 121	210 221	6 404	93 966	35 019	12 961	61 871
Education	166 563	140 308	26 255	-	6 362	6 932	12 961	-
Hospitals	40 908	3 525	37 383	-	18 836	-	-	18 547
Miscellaneous revenue, total[1]	441 861	363 827	78 034	3 141	25 007	29 434	13 674	6 778
Interest earnings	241 373	198 468	42 905	2 362	13 673	18 504	3 626	4 740
Utility revenue	63 287	-	63 287	-	3 110	10 524	-	49 653
Liquor store revenue	72 974	72 974	-	-	-	-	-	-
Insurance trust revenue, total[1]	247 638	247 638	-	-	-	-	-	-
Employee retirement	152 515	152 515	-	-	-	-	-	-
Expenditure, total	**4 992 937**	**3 514 633**	**2 172 879**	**68 292**	**598 874**	**744 466**	**603 996**	**192 400**
By character and object:								
Intergovernmental, total	7 426	701 731	270	305	10 897	23 760	-	457
To Federal Government	7 426	7 426	-	-	-	-	-	-
To State governments	(2)	-	270	211	18	11	-	30
To local governments	(2)	694 305	(2)	94	10 879	23 749	-	427
Current operation	3 551 414	1 883 389	1 668 025	52 659	500 406	604 281	510 679	-
Capital outlay	513 566	221 213	292 353	12 360	69 705	93 970	78 286	38 032
Construction	328 670	165 153	163 517	10 808	41 319	51 382	27 478	32 530
Equipment, land, and existing structures	184 896	56 060	128 836	1 552	28 386	42 588	50 808	5 502
Assistance and subsidies	169 259	168 978	281	-	89	192	-	-
Interest on debt	254 929	171 670	83 259	2 968	17 777	22 263	15 031	25 220
Insurance benefits and repayments	367 652	367 652	-	-	-	-	-	-
Exhibit: Expenditure for salaries and wages	1 471 211	562 359	908 852	23 406	248 879	256 061	340 592	39 914
Direct expenditure by function, total	4 985 511	2 812 902	2 172 609	67 987	587 977	720 706	603 996	191 943
General expenditure	4 481 129	2 393 710	2 087 419	67 987	583 164	710 775	603 996	121 497
Current expenditure	3 990 982	2 172 497	1 818 485	55 627	514 884	616 861	525 710	105 403
Capital outlay	490 147	221 213	268 934	12 360	68 280	93 914	78 286	16 094
Education services:								
Education	1 580 626	401 000	1 179 626	-	268 112	322 549	588 965	-
Elementary and secondary education[1]	1 189 240	9 614	1 179 626	-	268 112	322 549	588 965	-
Capital outlay	143 606	245	143 361	-	27 475	37 600	78 286	-
Higher education[1]	331 659	331 659	-	-	-	-	-	-
Capital outlay	24 858	24 858	-	-	-	-	-	-
Other education[3]	59 727	59 727	-	-	-	-	-	-
Libraries	16 305	3 709	12 596	28	7 496	5 072	-	-
Social services and income maintenance:								
Public welfare	880 553	855 824	24 729	1 118	14 844	8 767	-	-
Hospitals	110 713	73 553	37 160	6	19 131	32	-	17 991
Health	106 704	99 204	7 500	241	2 413	4 846	-	-
Employment security administration	23 009	23 009	-	-	-	-	-	-
Veterans' services	1 576	1 576	-	-	-	-	-	-
Transportation:								
Highways[1]	408 118	266 645	141 473	2 294	36 773	102 396	-	10
Capital outlay	159 312	134 285	25 027	336	7 093	17 598	-	-
Air transportation	16 877	576	16 301	266	15 636	399	-	-
Parking facilities	1 831	-	1 831	155	1 619	48	-	9
Water transport and terminals	3 271	1 441	1 830	-	489	106	-	1 235
Transit subsidies	115	-	115	5	83	27	-	-
Public safety:								
Police protection	100 493	29 788	70 705	10 023	29 796	30 886	-	-
Fire protection	59 680	-	59 680	33	30 434	29 213	-	-
Correction	90 355	68 009	22 346	22 274	33	39	-	-
Protective inspection and regulation	29 336	25 385	3 951	32	2 124	1 795	-	-
Environment and housing:								
Natural resources	77 036	75 496	1 540	1 029	-	-	-	511
Parks and recreation	37 108	11 628	25 480	17	15 511	9 913	-	39
Housing and community development	70 483	22 873	47 610	65	7 646	1 361	-	38 538
Sewerage[1]	96 363	423	95 940	-	26 558	29 108	-	40 274
Capital outlay	43 118	-	43 118	-	13 021	16 841	-	13 256
Solid waste management	75 140	19 936	55 204	587	13 955	34 477	-	6 185
Government administration:								
Financial administration	99 296	50 498	48 798	911	9 875	38 012	-	-
Judicial and legal	43 340	36 156	7 184	4 507	1 457	1 220	-	-
General public buildings	32 818	20 320	12 498	5 633	4 090	2 775	-	-
Other government administration	47 093	26 283	20 810	3 700	10 619	6 491	-	-
Interest on general debt	244 989	171 670	73 319	2 968	17 175	21 564	15 031	16 581
General expenditure, n.e.c.	227 901	108 708	119 193	12 095	47 295	59 679	-	124
Utility expenditure	85 190	-	85 190	-	4 813	9 931	-	70 446
Liquor store expenditure	51 540	51 540	-	-	-	-	-	-
Insurance trust expenditure, total[1]	367 652	367 652	-	-	-	-	-	-
Employee retirement	193 774	193 774	-	-	-	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MARYLAND								
Revenue, total	**19 947 153**	**12 478 513**	**9 675 301**	**6 749 069**	**2 415 813**	**-**	**-**	**671 949**
General revenue	17 380 094	10 604 748	8 982 007	6 424 242	2 163 251	-	-	556 044
Intergovernmental revenue, total	2 630 525	2 284 169	2 553 017	1 467 535	1 005 355	-	-	241 657
From Federal Government[1]	2 630 525	2 223 856	406 669	142 539	84 726	-	-	179 404
Education	501 332	458 515	42 817	41 734	1 083	-	-	-
Public welfare	1 007 600	1 006 896	704	700	4	-	-	-
From State governments[1]	(2)	-	2 146 348	1 306 362	819 794	-	-	20 192
Education	(2)	-	1 044 465	713 514	330 951	-	-	-
Public welfare	(2)	-	8 140	8 140	-	-	-	-
From local governments	(2)	60 313	(2)	18 634	100 835	-	-	42 061
General revenue from own sources	14 749 569	8 320 579	6 428 990	4 956 707	1 157 896	-	-	314 387
Taxes	11 099 110	6 401 428	4 697 682	3 864 108	831 583	-	-	1 991
Property	2 996 266	179 901	2 816 365	2 205 645	608 779	-	-	1 941
General sales	1 540 887	1 540 887	-	-	-	-	-	-
Motor fuel	443 563	443 563	-	-	-	-	-	-
Motor vehicle license	144 195	144 195	-	-	-	-	-	-
Income – individual and corporation	4 579 305	3 186 508	1 392 797	1 270 666	122 131	-	-	-
Other taxes	1 394 894	906 374	488 520	387 797	100 673	-	-	50
Current charges, total[1]	1 892 854	849 978	1 042 876	703 114	155 695	-	-	184 067
Education	820 828	505 138	315 690	310 112	5 578	-	-	-
Hospitals	46 646	46 646	-	-	-	-	-	-
Miscellaneous revenue, total[1]	1 757 605	1 069 173	688 432	389 485	170 618	-	-	128 329
Interest earnings	875 422	445 018	430 404	264 586	110 791	-	-	55 027
Utility revenue	336 398	69 621	266 777	40 785	120 106	-	-	105 886
Liquor store revenue	112 079	-	112 079	112 079	-	-	-	-
Insurance trust revenue, total[1]	2 118 582	1 804 144	314 438	171 963	132 456	-	-	10 019
Employee retirement	1 547 853	1 233 415	314 438	171 963	132 456	-	-	10 019
Expenditure, total	**20 470 087**	**12 576 285**	**10 658 979**	**7 912 538**	**2 219 529**	**-**	**-**	**770 667**
By character and object:								
Intergovernmental, total	35	2 682 227	82 985	260 562	6 414	-	-	59 764
To Federal Government	35	35	-	-	-	-	-	-
To State governments	(2)	-	82 985	82 311	-	-	-	674
To local governments	(2)	2 682 192	(2)	178 251	6 414	-	-	59 090
Current operation	14 059 477	6 149 094	7 910 383	6 290 129	1 620 254	-	-	-
Capital outlay	2 922 570	1 348 939	1 573 631	974 261	387 753	-	-	211 617
Construction	2 396 526	1 151 740	1 244 786	739 686	296 992	-	-	208 108
Equipment, land, and existing structures	526 044	197 199	328 845	234 575	90 761	-	-	3 509
Assistance and subsidies	508 277	508 277	-	-	-	-	-	-
Interest on debt	1 065 630	463 139	602 491	321 984	122 741	-	-	157 766
Insurance benefits and repayments	1 583 964	1 424 609	159 355	65 602	82 367	-	-	11 386
Exhibit: Expenditure for salaries and wages	7 030 761	2 369 448	4 661 313	3 571 731	951 556	-	-	138 026
Direct expenditure by function, total	20 470 052	9 894 058	10 575 994	7 651 976	2 213 115	-	-	710 903
General expenditure	18 061 928	8 094 252	9 967 676	7 378 587	2 016 885	-	-	572 204
Current expenditure	15 413 511	6 949 868	8 463 643	6 427 655	1 637 999	-	-	397 989
Capital outlay	2 648 417	1 144 384	1 504 033	950 932	378 886	-	-	174 215
Education services:								
Education	6 431 336	1 706 460	4 724 876	4 195 645	529 231	-	-	-
Elementary and secondary education[1]	4 255 357	136 723	4 118 634	3 589 403	529 231	-	-	-
Capital outlay	355 112	-	355 112	332 815	22 297	-	-	-
Higher education[1]	1 926 961	1 320 719	606 242	606 242	-	-	-	-
Capital outlay	179 582	161 580	18 002	18 002	-	-	-	-
Other education[3]	249 018	249 018	-	-	-	-	-	-
Libraries	129 938	8 441	121 497	105 944	15 553	-	-	-
Social services and income maintenance:								
Public welfare	2 152 525	2 107 736	44 789	42 937	1 852	-	-	-
Hospitals	351 307	351 043	264	264	-	-	-	-
Health	537 663	306 395	231 268	174 864	56 404	-	-	-
Employment security administration	26 985	26 985	-	-	-	-	-	-
Veterans' services	3 636	3 636	-	-	-	-	-	-
Transportation:								
Highways[1]	1 430 399	898 919	531 480	314 040	216 775	-	-	665
Capital outlay	899 506	612 140	287 366	159 716	127 650	-	-	-
Air transportation	81 556	68 753	12 803	11 102	1 701	-	-	-
Parking facilities	49 731	-	49 731	23 381	26 350	-	-	-
Water transport and terminals	49 712	49 282	430	-	430	-	-	-
Transit subsidies	6 363	6 363	-	-	-	-	-	-
Public safety:								
Police protection	757 473	181 701	575 772	362 417	213 355	-	-	-
Fire protection	345 950	-	345 950	249 512	96 438	-	-	-
Correction	679 294	493 204	186 090	144 053	42 037	-	-	-
Protective inspection and regulation	111 799	71 068	40 731	31 558	9 173	-	-	-
Environment and housing:								
Natural resources	246 276	220 423	25 853	21 961	313	-	-	3 579
Parks and recreation	405 958	57 718	348 240	244 357	103 695	-	-	188
Housing and community development	435 528	65 605	369 923	84 154	73 889	-	-	211 880
Sewerage[1]	403 414	29 961	373 453	122 932	120 528	-	-	129 993
Capital outlay	120 421	7 927	112 494	35 048	38 456	-	-	38 990
Solid waste management	263 766	13 575	250 191	174 400	71 437	-	-	4 354
Government administration:								
Financial administration	349 940	222 087	127 853	74 337	53 516	-	-	-
Judicial and legal	305 356	169 893	135 463	103 912	31 551	-	-	-
General public buildings	182 607	29 176	153 431	130 117	23 314	-	-	-
Other government administration	163 524	51 985	111 539	80 286	31 253	-	-	-
Interest on general debt	1 017 724	463 139	554 585	302 915	116 134	-	-	135 536
General expenditure, n.e.c.	1 142 168	490 704	651 464	383 499	181 956	-	-	86 009
Utility expenditure	726 450	375 197	351 253	110 077	113 863	-	-	127 313
Liquor store expenditure	97 710	-	97 710	97 710	-	-	-	-
Insurance trust expenditure, total[1]	1 583 964	1 424 609	159 355	65 602	82 367	-	-	11 386
Employee retirement	904 466	745 111	159 355	65 602	82 367	-	-	11 386

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MASSACHUSETTS								
Revenue, total	**27 901 495**	**18 734 637**	**13 859 014**	**372 116**	**6 036 269**	**5 299 364**	**728 777**	**1 881 929**
General revenue	24 549 680	17 459 634	11 782 202	265 836	5 287 813	4 593 264	728 777	1 365 953
Intergovernmental revenue, total	4 646 432	4 455 486	4 883 102	131 023	2 330 845	1 053 174	685 502	1 141 999
From Federal Government[1]	4 646 432	4 035 939	610 493	1 404	174 333	59 262	37	375 457
Education	515 590	463 694	51 896	-	36 063	15 796	37	-
Public welfare	2 749 479	2 748 663	816	330	486	-	-	-
From State governments[1]	(2)	-	4 272 609	127 335	2 149 189	992 079	300 285	703 721
Education	(2)	-	1 725 837	3 659	923 571	498 322	300 285	-
Public welfare	(2)	-	257 186	15 483	237 705	3 998	-	-
From local governments	(2)	419 547	(2)	2 284	7 323	1 833	385 180	62 821
General revenue from own sources	19 903 248	13 004 148	6 899 100	134 813	2 956 968	3 540 090	43 275	223 954
Taxes	14 804 041	9 683 597	5 120 444	54 423	2 079 271	2 973 091	-	13 659
Property	4 976 097	616	4 975 481	35 010	2 006 807	2 920 057	-	13 607
General sales	1 909 438	1 909 438	-	-	-	-	-	-
Motor fuel	464 222	464 222	-	-	-	-	-	-
Motor vehicle license	243 568	243 568	-	-	-	-	-	-
Income—individual and corporation	6 062 956	6 062 956	-	-	-	-	-	-
Other taxes	1 147 760	1 002 797	144 963	19 413	72 464	53 034	-	52
Current charges, total[1]	2 707 850	1 336 367	1 371 483	71 784	688 563	422 091	22 734	166 311
Education	800 328	600 321	200 007	1 382	66 354	109 537	22 734	-
Hospitals	547 803	197 169	350 634	44 739	269 853	36 042	-	-
Miscellaneous revenue, total[1]	2 391 357	1 984 184	407 173	8 606	189 134	144 908	20 541	43 984
Interest earnings	1 157 244	956 279	200 965	1 882	64 575	88 019	7 390	39 099
Utility revenue	1 553 602	51 974	1 501 628	-	416 056	622 370	-	463 202
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 798 213	1 223 029	575 184	106 280	332 400	83 730	-	52 774
Employee retirement	1 089 801	514 617	575 184	106 280	332 400	83 730	-	52 774
Expenditure, total	**30 121 379**	**20 348 875**	**14 573 990**	**369 869**	**6 278 083**	**5 548 609**	**651 347**	**2 148 933**
By character and object:								
Intergovernmental, total	136 439	4 497 141	440 784	148	384 662	459 020	-	19 805
To Federal Government	136 439	136 439	-	-	-	-	-	-
To State governments	(2)	-	440 784	-	335 216	105 366	-	202
To local governments	(2)	4 360 702	(2)	148	49 446	353 654	-	19 603
Current operation	19 925 497	10 056 633	9 868 864	250 463	4 648 063	4 342 048	628 290	-
Capital outlay	2 924 834	1 393 681	1 531 153	4 571	516 162	490 714	16 678	503 028
Construction	2 349 865	1 201 227	1 148 638	2 211	375 618	356 732	11 470	402 607
Equipment, land, and existing structures	574 969	192 454	382 515	2 360	140 544	133 982	5 208	100 421
Assistance and subsidies	992 978	991 136	1 842	-	1 842	-	-	-
Interest on debt	2 002 297	1 394 092	608 205	3 931	143 900	146 452	6 379	307 543
Insurance benefits and repayments	2 865 376	2 016 192	849 184	110 756	583 454	110 375	-	44 599
Exhibit: Expenditure for salaries and wages	9 050 510	2 704 803	6 345 707	145 641	2 921 432	2 457 875	398 679	422 080
Direct expenditure by function, total	29 984 940	15 851 734	14 133 206	369 721	5 893 421	5 089 589	651 347	2 129 128
General expenditure	24 610 666	13 768 233	10 842 433	258 965	4 925 766	4 380 292	651 347	626 063
Current expenditure	22 196 485	12 389 160	9 807 325	254 394	4 468 008	3 954 051	634 669	496 203
Capital outlay	2 414 181	1 379 073	1 035 108	4 571	457 758	426 241	16 678	129 860
Education services:								
Education	6 351 646	1 505 860	4 845 786	10 031	2 037 132	2 153 655	644 968	-
Elementary and secondary education[1]	4 840 015	-	4 840 015	10 031	2 031 361	2 153 655	644 968	-
Capital outlay	272 397	-	272 397	48	134 612	121 059	16 678	-
Higher education[1]	1 232 643	1 226 872	5 771	-	5 771	-	-	-
Capital outlay	71 033	70 916	117	-	117	-	-	-
Other education[3]	278 988	278 988	-	-	-	-	-	-
Libraries	143 090	2 773	140 317	-	69 094	71 223	-	-
Social services and income maintenance:								
Public welfare	5 389 286	5 322 791	66 495	4 368	46 786	15 341	-	-
Hospitals	1 345 015	841 011	504 004	59 275	411 656	33 073	-	-
Health	821 359	761 303	60 056	1 271	21 865	36 920	-	-
Employment security administration	108 139	108 139	-	-	-	-	-	-
Veterans' services	2 404	2 404	-	-	-	-	-	-
Transportation:								
Highways[1]	1 099 066	675 512	423 554	1 173	174 635	247 683	-	63
Capital outlay	594 864	513 377	81 487	-	36 953	44 534	-	-
Air transportation	166 049	151 032	15 017	617	7 211	7 189	-	-
Parking facilities	13 250	-	13 250	-	12 302	948	-	-
Water transport and terminals	65 302	61 266	4 036	-	346	3 690	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	793 780	111 115	682 665	1 709	382 088	298 868	-	-
Fire protection	552 571	-	552 571	143	322 308	217 934	-	12 186
Correction	727 500	594 730	132 770	93 177	36 102	3 491	-	-
Protective inspection and regulation	86 264	38 006	48 258	55	28 242	19 961	-	-
Environment and housing:								
Natural resources	136 272	120 354	15 918	1 300	2 798	11 459	-	361
Parks and recreation	211 222	96 428	114 794	1 228	55 691	57 875	-	-
Housing and community development	821 755	156 848	664 907	36	98 700	21 129	-	545 042
Sewerage[1]	714 997	350 563	364 434	-	150 689	182 166	-	31 579
Capital outlay	436 851	263 037	173 814	-	54 409	115 185	-	4 220
Solid waste management	245 717	18 256	227 461	-	113 627	113 443	-	391
Government administration:								
Financial administration	536 372	360 633	175 739	7 648	78 411	89 680	-	-
Judicial and legal	360 026	317 106	42 920	4 081	22 999	15 840	-	-
General public buildings	135 980	44 784	91 196	15 114	36 616	39 466	-	-
Other government administration	187 441	57 122	130 319	21 284	46 251	62 784	-	-
Interest on general debt	1 693 595	1 384 585	309 010	3 931	128 652	133 932	6 379	36 116
General expenditure, n.e.c.	1 902 568	685 612	1 216 956	32 524	641 565	542 542	-	325
Utility expenditure	2 508 898	67 309	2 441 589	-	384 201	598 922	-	1 458 466
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	2 865 376	2 016 192	849 184	110 756	583 454	110 375	-	44 599
Employee retirement	1 588 584	739 400	849 184	110 756	583 454	110 375	-	44 599

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MICHIGAN								
Revenue, total	**39 536 774**	**24 504 726**	**21 534 438**	**4 448 645**	**6 428 312**	**906 918**	**9 947 332**	**541 082**
General revenue	33 903 703	20 891 046	19 515 047	4 207 751	4 914 400	794 327	9 947 332	389 088
Intergovernmental revenue, total	5 682 842	5 412 629	6 772 603	2 158 695	1 561 009	220 942	3 411 264	158 544
From Federal Government[1]	5 682 842	5 203 940	478 902	161 728	236 719	9 742	51 702	19 011
Education	965 481	913 779	51 702	-	-	-	51 702	-
Public welfare	3 035 648	3 034 457	1 191	1 191	-	-	-	-
From State governments[1]	(2)	-	6 293 701	1 669 039	1 242 111	201 030	3 111 172	70 349
Education	(2)	-	3 111 172	-	-	-	3 111 172	-
Public welfare	(2)	-	315 945	230 393	85 552	-	-	-
From local governments	(2)	208 689	(2)	327 928	82 179	10 170	248 390	69 184
General revenue from own sources	28 220 861	15 478 417	12 742 444	2 049 056	3 353 391	573 385	6 536 068	230 544
Taxes	19 730 854	11 103 151	8 627 703	873 511	1 778 122	291 774	5 655 273	29 023
Property	8 373 385	327 607	8 045 778	836 071	1 293 247	268 035	5 619 408	29 017
General sales	3 190 647	3 190 647	-	-	-	-	-	-
Motor fuel	733 501	733 501	-	-	-	-	-	-
Motor vehicle license	490 716	490 222	494	-	494	-	-	-
Income—individual and corporation	5 768 083	5 380 306	387 777	-	387 773	4	-	-
Other taxes	1 174 522	980 868	193 654	37 440	96 608	23 735	35 865	6
Current charges, total[1]	4 832 460	2 315 787	2 516 673	811 464	969 650	113 556	469 467	152 536
Education	1 925 162	1 455 695	469 467	-	-	-	469 467	-
Hospitals	1 306 577	710 249	596 328	248 723	267 192	-	-	80 413
Miscellaneous revenue, total[1]	3 657 547	2 059 479	1 598 068	364 081	605 619	168 055	411 328	48 985
Interest earnings	1 658 872	818 629	840 243	197 248	294 845	85 847	227 955	34 348
Utility revenue	1 203 671	-	1 203 671	46 077	901 034	104 589	-	151 971
Liquor store revenue	442 668	442 668	-	-	-	-	-	-
Insurance trust revenue, total[1]	3 986 732	3 171 012	815 720	194 817	612 878	8 002	-	23
Employee retirement	2 743 054	1 927 334	815 720	194 817	612 878	8 002	-	23
Expenditure, total	**39 255 675**	**24 036 582**	**21 907 738**	**4 461 659**	**6 516 629**	**906 902**	**9 779 048**	**516 823**
By character and object:								
Intergovernmental, total	74 193	6 586 640	176 198	201 755	123 656	116 975	-	7 135
To Federal Government	74 193	74 193		-	-	-	-	-
To State governments	(2)	-	176 198	159 847	15 934	346	-	71
To local governments	(2)	6 512 447	(2)	41 908	107 722	116 629	-	7 064
Current operation	28 804 429	11 185 120	17 619 309	3 502 166	4 724 897	616 053	8 776 193	-
Capital outlay	3 492 385	1 086 024	2 406 361	453 651	944 545	147 517	795 793	64 855
Construction	2 228 834	838 391	1 390 443	320 956	556 233	66 501	403 538	43 215
Equipment, land, and existing structures	1 263 551	247 633	1 015 918	132 695	388 312	81 016	392 255	21 640
Assistance and subsidies	1 614 206	1 605 194	9 012	8 298	-	714	-	-
Interest on debt	1 469 152	660 449	808 703	178 791	295 471	21 841	207 062	105 538
Insurance benefits and repayments	3 462 027	2 913 155	548 872	116 998	428 060	3 802	-	12
Exhibit: Expenditure for salaries and wages	13 970 385	4 333 048	9 637 337	1 282 377	1 992 531	232 754	6 006 574	123 101
Direct expenditure by function, total	39 181 482	17 449 942	21 731 540	4 259 904	6 392 973	789 927	9 779 048	503 688
General expenditure	33 758 702	14 162 244	19 596 458	4 062 775	4 786 878	663 147	9 779 048	304 610
Current expenditure	30 570 955	13 076 222	17 494 733	3 628 237	4 069 647	556 569	8 983 255	257 025
Capital outlay	3 187 747	1 086 022	2 101 725	434 538	717 231	106 578	795 793	47 585
Education services:								
Education	12 983 795	3 411 809	9 571 986	-	-	-	9 571 986	-
Elementary and secondary education[1]	8 861 450	-	8 861 450	-	-	-	8 861 450	-
Capital outlay	744 795	-	744 795	-	-	-	744 795	-
Higher education[1]	3 788 971	3 078 435	710 536	-	-	-	710 536	-
Capital outlay	357 333	306 335	50 998	-	-	-	50 998	-
Other education[3]	333 374	333 374	-	-	-	-	-	-
Libraries	139 681	17 716	121 965	23 836	72 757	13 719	-	11 653
Social services and income maintenance:								
Public welfare	5 172 732	4 786 440	386 292	379 215	5 763	1 314	-	-
Hospitals	1 759 790	1 092 771	667 019	292 643	294 287	-	-	80 089
Health	1 721 672	774 782	946 890	844 512	99 753	2 625	-	-
Employment security administration	152 467	152 467	-	-	-	-	-	-
Veterans' services	669	669	-	-	-	-	-	-
Transportation:								
Highways[1]	1 947 167	741 826	1 205 341	637 178	516 099	52 064	-	-
Capital outlay	807 769	568 099	239 670	114 435	113 283	11 952	-	-
Air transportation	133 591	4 608	128 983	111 457	6 875	344	-	10 307
Parking facilities	43 791	-	43 791	446	43 315	30	-	-
Water transport and terminals	2 568	1 202	1 366	151	946	-	-	269
Transit subsidies	44 072	43 435	637	612	-	25	-	-
Public safety:								
Police protection	1 231 561	186 912	1 044 649	171 016	802 947	70 686	-	-
Fire protection	412 018	-	412 018	537	321 923	89 465	-	93
Correction	1 038 912	807 904	231 008	228 185	2 803	20	-	-
Protective inspection and regulation	167 550	99 784	67 766	3 155	49 931	14 680	-	-
Environment and housing:								
Natural resources	308 413	223 351	85 062	70 052	4 523	2 376	-	8 111
Parks and recreation	447 984	90 684	357 300	40 327	269 909	22 730	-	24 334
Housing and community development	150 901	47 941	102 960	9 133	90 863	2 964	-	-
Sewerage[1]	709 116	14	709 102	154 368	450 638	58 213	-	45 883
Capital outlay	213 998	14	213 984	45 853	130 553	18 626	-	18 952
Solid waste management	305 369	31 604	273 765	21 553	162 054	27 089	-	63 069
Government administration:								
Financial administration	488 146	207 209	280 937	91 567	141 969	47 401	-	-
Judicial and legal	567 440	144 013	423 427	327 769	86 360	9 298	-	-
General public buildings	237 322	29 516	207 806	83 131	83 671	41 004	-	-
Other government administration	404 377	138 591	265 786	67 618	132 440	65 728	-	-
Interest on general debt	1 336 425	660 449	675 976	164 012	231 734	19 450	207 062	53 718
General expenditure, n.e.c.	1 851 173	466 547	1 384 626	340 302	915 318	121 922	-	7 084
Utility expenditure	1 586 210	-	1 586 210	80 131	1 178 035	122 978	-	205 066
Liquor store expenditure	374 543	374 543	-	-	-	-	-	-
Insurance trust expenditure, total[1]	3 462 027	2 913 155	548 872	116 998	428 060	3 802	-	12
Employee retirement	1 821 183	1 272 311	548 872	116 998	428 060	3 802	-	12

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MINNESOTA								
Revenue, total	**21 740 003**	**13 701 385**	**13 000 770**	**3 141 048**	**4 226 571**	**112 470**	**4 527 236**	**1 448 161**
General revenue	18 565 288	11 642 450	11 884 990	3 140 663	3 428 634	112 151	4 438 500	1 219 758
Intergovernmental revenue, total	2 940 366	2 602 191	5 300 327	1 476 995	923 455	33 825	2 770 634	550 134
From Federal Government[1]	2 940 366	2 484 953	455 413	160 223	108 570	89	23 295	163 236
Education	487 886	464 591	23 295	-	-	-	23 295	-
Public welfare	1 437 714	1 324 733	112 981	112 981	-	-	-	-
From State governments[1]	(2)	-	4 844 914	1 267 869	766 139	29 548	2 624 952	156 406
Education	(2)	-	2 624 960	-	8	-	2 624 952	-
Public welfare	(2)	-	675 101	675 101	-	-	-	-
From local governments	(2)	117 238	(2)	48 903	48 746	4 188	122 387	230 492
General revenue from own sources	15 624 922	9 040 259	6 584 663	1 663 668	2 505 179	78 326	1 667 866	669 624
Taxes	10 405 470	7 050 698	3 354 772	958 720	836 996	62 812	1 310 696	185 548
Property	3 181 698	7 625	3 174 073	938 426	697 995	61 624	1 309 261	166 767
General sales	1 978 706	1 963 433	15 273	-	15 273	-	-	-
Motor fuel	457 571	457 571	-	-	-	-	-	-
Motor vehicle license	369 280	363 922	5 358	5 358	-	-	-	-
Income—individual and corporation	3 432 825	3 432 825	-	-	-	-	-	-
Other taxes	985 390	825 322	160 068	14 936	123 728	1 188	1 435	18 781
Current charges, total[1]	2 822 959	1 101 489	1 721 470	454 223	722 345	2 289	194 994	347 619
Education	803 506	608 512	194 994	-	-	-	194 994	-
Hospitals	833 542	304 564	528 978	158 402	178 075	-	-	192 501
Miscellaneous revenue, total[1]	2 396 493	888 072	1 508 421	250 725	945 838	13 225	162 176	136 457
Interest earnings	1 479 816	530 953	948 863	117 362	629 797	5 585	79 491	116 628
Utility revenue	817 081	-	817 081	385	587 974	319	-	228 403
Liquor store revenue	147 708	-	147 708	-	147 708	-	-	-
Insurance trust revenue, total[1]	2 209 926	2 058 935	150 991	-	62 255	-	88 736	-
Employee retirement	1 722 418	1 571 427	150 991	-	62 255	-	88 736	-
Expenditure, total	**21 179 043**	**12 730 356**	**13 385 316**	**3 187 929**	**4 330 339**	**99 532**	**4 561 590**	**1 539 423**
By character and object:								
Intergovernmental, total	-	4 882 754	53 875	79 407	95 253	-	-	212 712
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	53 875	52 559	414	-	-	902
To local governments	(2)	4 882 754	(2)	26 848	94 839	-	-	211 810
Current operation	14 224 241	5 526 842	8 697 399	2 175 679	2 501 134	79 275	3 941 311	-
Capital outlay	2 901 653	809 563	2 092 090	365 266	970 501	17 761	456 198	282 364
Construction	2 000 590	606 066	1 394 524	299 515	693 410	8 112	179 569	213 918
Equipment, land, and existing structures	901 063	203 497	697 566	65 751	277 091	9 649	276 629	68 446
Assistance and subsidies	692 321	184 429	507 892	507 892	-	-	-	-
Interest on debt	1 307 320	284 496	1 022 824	59 685	651 718	2 496	101 057	207 868
Insurance benefits and repayments	1 217 029	1 042 272	174 757	-	111 733	-	63 024	-
Exhibit: Expenditure for salaries and wages	7 440 791	2 460 769	4 980 022	962 801	1 079 119	7 497	2 625 563	305 042
Direct expenditure by function, total	21 179 043	7 847 602	13 331 441	3 108 522	4 235 086	99 532	4 561 590	1 326 711
General expenditure	18 836 104	6 805 330	12 030 774	3 105 876	3 333 178	98 798	4 498 566	994 356
Current expenditure	16 066 838	5 995 767	10 071 071	2 740 895	2 464 175	81 503	4 042 368	742 130
Capital outlay	2 769 266	809 563	1 959 703	364 981	869 003	17 295	456 198	252 226
Education services:								
Education	6 258 112	1 860 603	4 397 509	-	-	-	4 397 509	-
Elementary and secondary education[1]	4 271 469	-	4 271 469	-	-	-	4 271 469	-
Capital outlay	436 604	-	436 604	-	-	-	436 604	-
Higher education[1]	1 705 977	1 579 937	126 040	-	-	-	126 040	-
Capital outlay	129 847	110 253	19 594	-	-	-	19 594	-
Other education[3]	280 666	280 666	-	-	-	-	-	-
Libraries	87 869	-	87 869	44 029	43 840	-	-	-
Social services and income maintenance:								
Public welfare	2 990 693	1 754 680	1 236 013	1 172 027	63 986	-	-	-
Hospitals	1 321 354	536 654	784 700	249 604	196 124	-	-	338 972
Health	463 517	231 953	231 564	190 338	26 009	-	-	15 217
Employment security administration	82 190	82 190	-	-	-	-	-	-
Veterans' services	3 440	3 440	-	-	-	-	-	-
Transportation:								
Highways[1]	1 659 180	686 782	972 398	448 354	474 118	49 898	-	28
Capital outlay	1 058 267	529 255	529 012	237 388	281 959	9 665	-	-
Air transportation	108 920	1 323	107 597	95	17 705	-	-	89 797
Parking facilities	39 345	-	39 345	2 301	37 044	-	-	-
Water transport and terminals	1 669	-	1 669	-	1 669	-	-	-
Transit subsidies	4 292	2 556	1 736	2	1 734	-	-	-
Public safety:								
Police protection	485 285	57 226	428 059	138 940	289 119	-	-	-
Fire protection	164 423	-	164 423	117	153 138	11 168	-	-
Correction	267 768	144 178	123 590	123 322	268	-	-	-
Protective inspection and regulation	104 972	76 413	28 559	1 569	26 990	-	-	-
Environment and housing:								
Natural resources	298 535	255 902	42 633	32 212	-	-	-	10 421
Parks and recreation	433 493	57 184	376 309	26 012	307 255	-	-	43 042
Housing and community development	372 096	16 767	355 329	5 382	244 892	-	-	105 055
Sewerage[1]	428 087	4 209	423 878	914	212 479	3 270	-	207 215
Capital outlay	206 013	132	205 881	237	87 887	2 323	-	115 434
Solid waste management	187 868	5 121	182 747	92 216	89 037	-	-	1 494
Government administration:								
Financial administration	376 466	189 971	186 495	109 540	76 783	172	-	-
Judicial and legal	256 221	80 079	176 142	158 307	17 835	-	-	-
General public buildings	122 922	16 477	106 445	79 121	27 324	-	-	-
Other government administration	228 453	68 656	159 797	67 535	72 768	19 494	-	-
Interest on general debt	1 190 767	284 496	906 271	59 659	632 195	2 496	101 057	110 864
General expenditure, n.e.c.	898 167	388 470	509 697	104 280	320 866	12 300	-	72 251
Utility expenditure	987 600	-	987 600	2 646	651 865	734	-	332 355
Liquor store expenditure	138 310	-	138 310	-	138 310	-	-	-
Insurance trust expenditure, total[1]	1 217 029	1 042 272	174 757	-	111 733	-	63 024	-
Employee retirement	737 993	563 236	174 757	-	111 733	-	63 024	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MISSISSIPPI								
Revenue, total	**8 547 954**	**5 794 489**	**4 369 471**	**1 251 243**	**1 175 256**	-	**1 814 340**	**151 364**
General revenue	7 321 604	4 948 942	3 988 668	1 248 788	835 990	-	1 814 340	122 282
Intergovernmental revenue, total	1 993 579	1 840 948	1 768 637	211 798	258 616	-	1 246 167	84 788
From Federal Government[1]	1 993 579	1 825 104	168 475	18 662	44 435	-	31 472	73 906
Education	410 932	379 460	31 472	-	-	-	31 472	-
Public welfare	875 049	874 956	93	93	-	-	-	-
From State governments[1]	(2)	-	1 600 162	183 321	204 578	-	1 209 662	2 601
Education	(2)	-	1 209 790	23	105	-	1 209 662	-
Public welfare	(2)	-	6 607	5 961	646	-	-	-
From local governments	(2)	15 844	(2)	9 815	9 603	-	5 033	8 281
General revenue from own sources	5 328 025	3 107 994	2 220 031	1 036 990	577 374	-	568 173	37 494
Taxes	3 374 931	2 460 836	914 095	333 567	193 632	-	381 594	5 302
Property	865 805	22 221	863 584	316 335	160 967	-	381 091	5 191
General sales	1 120 610	1 120 155	455	328	127	-	-	-
Motor fuel	310 759	305 100	5 659	5 659	-	-	-	-
Motor vehicle license	64 248	64 248	-	-	-	-	-	-
Income—individual and corporation	619 425	619 425	-	-	-	-	-	-
Other taxes	374 084	329 687	44 397	11 245	32 538	-	503	111
Current charges, total[1]	1 433 436	443 657	989 779	536 869	289 758	-	137 478	25 674
Education	399 706	262 033	137 673	195	-	-	137 478	-
Hospitals	800 916	102 790	698 126	513 308	184 818	-	-	-
Miscellaneous revenue, total[1]	519 658	203 501	316 157	166 554	93 984	-	49 101	6 518
Interest earnings	323 093	114 492	208 601	132 373	50 921	-	20 696	4 611
Utility revenue	380 803	-	380 803	2 455	339 266	-	-	39 082
Liquor store revenue	116 053	116 053	-	-	-	-	-	-
Insurance trust revenue, total[1]	729 494	729 494	-	-	-	-	-	-
Employee retirement	625 594	625 594	-	-	-	-	-	-
Expenditure, total	**7 883 018**	**5 171 284**	**4 339 096**	**1 161 753**	**1 152 952**	-	**1 894 062**	**157 316**
By character and object:								
Intergovernmental, total	-	1 627 186	176	2 055	23 981	-	-	1 127
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	176	176	-	-	-	-
To local governments	(2)	1 627 186	(2)	1 879	23 981	-	-	1 127
Current operation	6 091 288	2 492 964	3 598 324	948 954	892 142	-	1 757 228	-
Capital outlay	847 124	453 375	393 749	76 714	169 477	-	117 219	30 339
Construction	631 635	375 071	256 564	38 648	117 514	-	73 229	27 173
Equipment, land, and existing structures	215 489	78 304	137 185	38 066	51 963	-	43 990	3 166
Assistance and subsidies	103 676	103 375	301	301	-	-	-	-
Interest on debt	333 500	96 407	237 093	133 729	67 352	-	19 615	16 397
Insurance benefits and repayments	397 977	397 977	-	-	-	-	-	-
Exhibit: Expenditure for salaries and wages	2 944 574	1 012 197	1 932 377	397 450	336 920	-	1 173 817	24 190
Direct expenditure by function, total	7 883 018	3 544 098	4 338 920	1 159 698	1 128 971	-	1 894 062	156 189
General expenditure	6 987 702	3 053 188	3 934 514	1 157 018	776 924	-	1 894 062	106 510
Current expenditure	6 198 172	2 599 813	3 598 359	1 080 304	653 057	-	1 776 843	88 155
Capital outlay	789 530	453 375	336 155	76 714	123 867	-	117 219	18 355
Education services:								
Education	2 598 214	717 879	1 880 335	5 888	-	-	1 874 447	-
Elementary and secondary education[1]	1 642 523	-	1 642 523	5 888	-	-	1 636 635	-
Capital outlay	98 124	-	98 124	69	-	-	98 055	-
Higher education[1]	821 188	583 376	237 812	-	-	-	237 812	-
Capital outlay	73 969	54 805	19 164	-	-	-	19 164	-
Other education[1]	134 503	134 503	-	-	-	-	-	-
Libraries	16 157	2 683	13 474	9 997	3 477	-	-	-
Social services and income maintenance:								
Public welfare	884 591	862 809	21 782	20 547	1 235	-	-	-
Hospitals	892 908	228 720	664 188	496 946	167 242	-	-	-
Health	168 133	118 599	49 534	46 583	2 394	-	-	557
Employment security administration	34 843	34 843	-	-	-	-	-	-
Veterans' services	3 158	3 158	-	-	-	-	-	-
Transportation:								
Highways[1]	664 758	416 406	248 352	166 151	82 201	-	-	-
Capital outlay	376 559	321 222	55 337	28 499	26 838	-	-	-
Air transportation	14 473	-	14 473	475	11 817	-	-	2 181
Parking facilities	174	-	174	-	174	-	-	-
Water transport and terminals	9 881	5 719	4 162	2 638	916	-	-	608
Transit subsidies	2 455	-	2 455	308	2 147	-	-	-
Public safety:								
Police protection	172 225	31 951	140 274	44 279	95 995	-	-	-
Fire protection	80 677	-	80 677	9 509	71 168	-	-	-
Correction	105 857	87 518	18 339	16 918	1 421	-	-	-
Protective inspection and regulation	44 654	40 829	3 825	528	3 297	-	-	-
Environment and housing:								
Natural resources	140 337	125 925	14 412	5 328	-	-	-	9 084
Parks and recreation	60 216	26 445	33 771	9 009	24 762	-	-	-
Housing and community development	80 294	660	79 634	1 784	12 357	-	-	65 493
Sewerage[1]	94 397	-	94 397	335	79 977	-	-	14 085
Capital outlay	40 528	-	40 528	170	32 343	-	-	8 015
Solid waste management	48 577	-	48 577	14 318	34 259	-	-	-
Government administration:								
Financial administration	121 990	46 689	75 301	38 994	36 307	-	-	-
Judicial and legal	69 724	29 584	40 140	35 121	5 019	-	-	-
General public buildings	77 770	51 343	26 427	19 641	6 786	-	-	-
Other government administration	74 978	22 898	52 080	34 086	17 994	-	-	-
Interest on general debt	313 589	96 407	217 182	133 315	49 754	-	19 615	14 498
General expenditure, n.e.c.	212 672	102 123	110 549	44 320	66 225	-	-	4
Utility expenditure	404 406	-	404 406	2 680	352 047	-	-	49 679
Liquor store expenditure	92 933	92 933	-	-	-	-	-	-
Insurance trust expenditure, total[1]	397 977	397 977	-	-	-	-	-	-
Employee retirement	279 508	279 508	-	-	-	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MISSOURI								
Revenue, total	**16 443 106**	**10 001 999**	**8 551 842**	**1 056 824**	**3 168 552**	**13 809**	**4 223 688**	**939 348**
General revenue	14 041 560	8 660 697	7 491 598	1 053 734	2 250 923	13 809	4 158 587	864 924
Intergovernmental revenue, total	2 572 754	2 243 693	2 439 796	148 958	365 362	3 931	2 447 695	324 229
From Federal Government[1]	2 572 754	2 233 294	339 460	17 614	122 810	140	14 013	184 883
Education	353 677	339 572	14 105	-	92	-	14 013	-
Public welfare	1 201 292	1 200 950	342	342	-	-	-	-
From State governments[1]	(2)	-	2 100 336	117 422	138 447	576	1 811 420	32 471
Education	(2)	-	1 811 420	-	-	-	1 811 420	-
Public welfare	(2)	-	28 049	10 617	6 173	-	-	11 859
From local governments	(2)	10 399	(2)	13 922	104 105	3 215	622 262	106 875
General revenue from own sources	11 468 806	6 417 004	5 051 802	904 776	1 885 561	9 878	1 710 892	540 695
Taxes	8 230 907	4 996 388	3 234 519	609 469	1 122 239	8 432	1 286 874	207 505
Property	1 946 458	12 669	1 933 789	225 917	217 907	8 212	1 274 803	206 950
General sales	2 535 611	1 863 374	672 237	336 847	335 378	-	-	12
Motor fuel	365 243	364 998	245	-	245	-	-	-
Motor vehicle license	200 317	194 014	6 303	233	6 070	-	-	-
Income—individual and corporation	2 270 889	2 053 983	216 906	-	216 906	-	-	-
Other taxes	912 389	507 350	405 039	46 472	345 733	220	12 071	543
Current charges, total[1]	1 951 736	743 096	1 208 640	193 193	474 796	-	248 812	291 839
Education	748 076	499 264	248 812	-	-	-	248 812	-
Hospitals	528 526	171 860	356 666	134 417	120 615	-	-	101 634
Miscellaneous revenue, total[1]	1 286 163	677 520	608 643	102 114	288 526	1 446	175 206	41 351
Interest earnings	827 562	416 492	411 070	79 774	201 385	-	96 769	33 142
Utility revenue	805 934	-	805 934	1 199	730 311	-	-	74 424
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 595 612	1 341 302	254 310	1 891	187 318	-	65 101	-
Employee retirement	1 367 723	1 113 413	254 310	1 891	187 318	-	65 101	-
Expenditure, total	**15 627 427**	**9 254 189**	**9 046 827**	**1 035 042**	**3 055 412**	**13 958**	**4 266 324**	**888 411**
By character and object:								
Intergovernmental, total	-	2 671 247	2 342	134 349	75 730	-	-	4 583
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	2 342	518	1 620	-	-	204
To local governments	(2)	2 671 247	(2)	133 831	74 110	-	-	4 379
Current operation	11 090 163	4 520 921	6 569 242	743 778	2 136 890	12 053	3 676 521	-
Capital outlay	1 970 656	632 646	1 338 010	89 079	547 296	1 895	485 739	214 001
Construction	1 470 915	495 234	975 681	58 173	471 901	1 895	336 166	107 546
Equipment, land, and existing structures	499 741	137 412	362 329	30 906	75 395	-	149 573	106 455
Assistance and subsidies	289 723	289 709	14	13	1	-	-	-
Interest on debt	737 334	363 602	373 732	62 621	201 462	10	70 771	38 868
Insurance benefits and repayments	908 592	776 064	132 528	5 202	94 033	-	33 293	-
Exhibit: Expenditure for salaries and wages	6 074 131	1 911 256	4 162 875	368 181	996 882	2 342	2 489 802	305 668
Direct expenditure by function, total	15 627 427	6 582 942	9 044 485	900 693	2 979 682	13 958	4 266 324	883 828
General expenditure	13 740 207	5 806 878	7 933 329	894 420	2 171 712	13 958	4 233 031	620 208
Current expenditure	11 964 298	5 174 232	6 790 066	805 341	1 721 240	12 063	3 747 292	504 130
Capital outlay	1 775 909	632 646	1 143 263	89 079	450 472	1 895	485 739	116 078
Education services:								
Education	5 336 303	1 174 003	4 162 300	32	8	-	4 162 260	-
Elementary and secondary education[1]	3 928 920	-	3 928 920	32	8	-	3 928 880	-
Capital outlay	467 440	-	467 440	-	-	-	467 440	-
Higher education[1]	1 233 751	1 000 371	233 380	-	-	-	233 380	-
Capital outlay	73 507	55 208	18 299	-	-	-	18 299	-
Other education[3]	173 632	173 632	-	-	-	-	-	-
Libraries	70 323	1 368	68 955	-	8 263	-	-	60 692
Social services and income maintenance:								
Public welfare	1 830 930	1 762 191	68 739	11 004	15 838	-	-	41 897
Hospitals	817 038	407 408	409 630	157 196	149 974	-	-	102 460
Health	426 903	297 162	129 741	60 872	48 210	-	-	20 659
Employment security administration	61 821	61 821	-	-	-	-	-	-
Veterans' services	1 708	1 708	-	-	-	-	-	-
Transportation:								
Highways[1]	1 255 692	738 520	517 172	179 198	303 743	12 673	-	21 558
Capital outlay	652 499	464 987	187 512	38 926	140 727	1 847	-	6 012
Air transportation	152 287	210	152 077	6 247	143 071	-	-	2 759
Parking facilities	6 739	-	6 739	-	6 739	-	-	-
Water transport and terminals	1 916	1 029	887	-	887	-	-	-
Transit subsidies	2 792	2 792	-	-	-	-	-	-
Public safety:								
Police protection	514 673	72 456	442 217	79 248	362 943	26	-	-
Fire protection	246 180	-	246 180	31	157 038	-	-	89 111
Correction	279 193	196 080	83 113	61 676	21 437	-	-	-
Protective inspection and regulation	64 860	40 254	24 606	5 088	19 518	-	-	-
Environment and housing:								
Natural resources	195 878	189 754	6 124	29	1 368	-	-	4 727
Parks and recreation	237 492	32 344	205 148	26 259	138 069	-	-	40 820
Housing and community development	164 452	34 328	130 124	1 050	33 822	-	-	95 252
Sewerage[1]	276 970	5 725	271 245	10 964	148 899	-	-	111 382
Capital outlay	129 467	524	128 943	4 964	64 678	-	-	59 301
Solid waste management	63 687	3 644	60 043	2 418	57 625	-	-	-
Government administration:								
Financial administration	252 572	122 966	129 606	55 531	74 075	-	-	-
Judicial and legal	181 248	91 724	89 524	53 164	36 360	-	-	-
General public buildings	84 295	32 195	52 100	28 068	24 032	-	-	-
Other government administration	139 465	28 903	110 562	30 803	78 990	769	-	-
Interest on general debt	671 441	363 602	307 839	62 611	145 556	10	70 771	28 891
General expenditure, n.e.c.	403 349	144 691	258 658	62 931	195 247	480	-	-
Utility expenditure	978 628	-	978 628	1 071	713 937	-	-	263 620
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	908 592	776 064	132 528	5 202	94 033	-	33 293	-
Employee retirement	510 333	377 805	132 528	5 202	94 033	-	33 293	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
MONTANA								
Revenue, total	**3 252 672**	**2 358 921**	**1 369 751**	**285 062**	**300 109**	**-**	**772 817**	**84 671**
General revenue	2 743 277	1 885 816	1 333 461	285 012	269 081	-	772 817	79 459
Intergovernmental revenue, total	700 108	625 026	551 082	65 556	39 151	-	484 875	34 408
From Federal Government[1]	700 108	610 297	89 811	18 744	9 279	-	34 340	27 448
Education	106 787	72 447	34 340	-	-	-	34 340	-
Public welfare	267 068	267 068	-	-	-	-	-	-
From State governments[1]	(2)	-	461 271	44 193	28 521	-	384 836	3 721
Education	(2)	-	385 012	176	-	-	384 836	-
Public welfare	(2)	-	1 207	1 207	-	-	-	-
From local governments	(2)	14 729	(2)	2 619	1 351	-	65 699	3 239
General revenue from own sources	2 043 169	1 260 790	782 379	219 456	229 930	-	287 942	45 051
Taxes	1 269 931	817 679	452 252	128 024	88 677	-	223 353	12 198
Property	506 787	77 405	429 382	115 685	78 532	-	223 353	11 812
General sales	-	-	-	-	-	-	-	-
Motor fuel	110 246	110 246	-	-	-	-	-	-
Motor vehicle license	47 467	37 007	10 460	8 175	2 285	-	-	-
Income – individual and corporation	353 744	353 744	-	-	-	-	-	-
Other taxes	251 687	239 277	12 410	4 164	7 860	-	-	386
Current charges, total[1]	282 154	133 563	148 591	54 245	53 579	-	11 693	29 074
Education	101 688	89 995	11 693	-	-	-	11 693	-
Hospitals	27 399	1 795	25 604	8 499	-	-	-	17 105
Miscellaneous revenue, total[1]	491 084	309 548	181 536	37 187	87 674	-	52 896	3 779
Interest earnings	315 433	217 717	97 716	24 490	51 679	-	19 788	1 759
Utility revenue	36 149	-	36 149	50	30 887	-	-	5 212
Liquor store revenue	34 580	34 580	-	-	-	-	-	-
Insurance trust revenue, total[1]	438 666	438 525	141	-	141	-	-	-
Employee retirement	282 782	282 641	141	-	141	-	-	-
Expenditure, total	**3 196 276**	**2 384 343**	**1 409 152**	**291 233**	**291 872**	**-**	**760 827**	**76 801**
By character and object:								
Intergovernmental, total	706	589 106	8 819	10 212	9 059	-	-	1 129
To Federal Government	706	706	-	-	-	-	-	-
To State governments	(2)	-	8 819	7 796	673	-	-	350
To local governments	(2)	588 400	(2)	2 416	8 386	-	-	779
Current operation	2 148 642	1 033 769	1 114 873	233 164	179 994	-	701 715	-
Capital outlay	467 586	312 940	154 646	34 378	48 489	-	48 712	23 067
Construction	390 536	292 532	98 004	22 535	36 644	-	18 654	20 171
Equipment, land, and existing structures	77 050	20 408	56 642	11 843	11 845	-	30 058	2 896
Assistance and subsidies	54 925	54 925	-	-	-	-	-	-
Interest on debt	177 608	93 512	84 096	13 479	54 156	-	10 400	6 061
Insurance benefits and repayments	300 265	300 091	174	-	174	-	-	-
Exhibit: Expenditure for salaries and wages	1 048 943	387 709	661 234	117 046	84 264	-	439 554	20 370
Direct expenditure by function, total	3 195 570	1 795 237	1 400 333	281 021	282 813	-	760 827	75 672
General expenditure	2 830 443	1 468 933	1 361 510	280 939	254 126	-	760 827	65 618
Current expenditure	2 367 391	1 155 993	1 211 398	246 573	208 922	-	712 115	43 788
Capital outlay	463 052	312 940	150 112	34 366	45 204	-	48 712	21 830
Education services:								
Education	1 054 414	301 769	752 645	1 946	272	-	750 427	-
Elementary and secondary education[1]	742 435	-	742 435	1 946	272	-	740 217	-
Capital outlay	48 162	-	48 162	170	-	-	47 992	-
Higher education[1]	210 122	199 912	10 210	-	-	-	10 210	-
Capital outlay	11 456	10 736	720	-	-	-	720	-
Other education[3]	101 857	101 857	-	-	-	-	-	-
Libraries	10 894	1 845	9 049	4 075	4 974	-	-	-
Social services and income maintenance:								
Public welfare	349 793	321 698	28 095	27 843	252	-	-	-
Hospitals	70 542	40 536	30 006	10 468	-	-	-	19 538
Health	93 517	68 223	25 294	22 292	3 002	-	-	-
Employment security administration	10 391	10 391	-	-	-	-	-	-
Veterans' services	443	443	-	-	-	-	-	-
Transportation:								
Highways[1]	338 583	258 059	80 524	53 091	27 433	-	-	-
Capital outlay	200 716	186 003	14 713	8 191	6 522	-	-	-
Air transportation	24 151	655	23 496	8 265	12 306	-	-	2 925
Parking facilities	5 136	-	5 136	-	5 136	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	70 443	15 300	55 143	27 513	27 630	-	-	-
Fire protection	23 183	-	23 183	765	20 721	-	-	1 697
Correction	53 852	45 601	8 251	8 104	147	-	-	-
Protective inspection and regulation	9 798	8 809	989	30	959	-	-	-
Environment and housing:								
Natural resources	130 834	115 360	15 474	7 771	135	-	-	7 568
Parks and recreation	21 459	4 379	17 080	5 773	11 307	-	-	-
Housing and community development	49 040	13 112	35 928	1 904	11 809	-	-	22 215
Sewerage[1]	25 649	-	25 649	250	24 211	-	-	1 188
Capital outlay	8 478	-	8 478	78	8 211	-	-	189
Solid waste management	20 505	-	20 505	5 564	11 015	-	-	3 926
Government administration:								
Financial administration	75 307	52 160	23 147	14 895	8 252	-	-	-
Judicial and legal	34 290	8 952	25 338	20 528	4 810	-	-	-
General public buildings	13 825	4 197	9 628	7 659	1 969	-	-	-
Other government administration	31 262	14 462	16 800	12 654	4 146	-	-	-
Interest on general debt	171 649	93 512	78 137	13 478	49 907	-	10 400	4 352
General expenditure, n.e.c.	141 483	89 470	52 013	26 071	23 733	-	-	2 209
Utility expenditure	38 649	-	38 649	82	28 513	-	-	10 054
Liquor store expenditure	26 213	26 213	-	-	-	-	-	-
Insurance trust expenditure, total[1]	300 265	300 091	174	-	174	-	-	-
Employee retirement	136 957	136 783	174	-	174	-	-	-

See footnotes at end of table.

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Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NEBRASKA								
Revenue, total	**7 331 842**	**3 435 806**	**4 679 252**	**492 883**	**1 061 167**	**9 348**	**1 656 847**	**1 573 405**
General revenue	5 439 136	3 219 076	3 003 276	492 883	686 814	9 348	1 617 651	310 978
Intergovernmental revenue, total	854 998	767 607	870 607	125 355	145 506	739	636 490	76 915
From Federal Government[1]	854 998	748 876	106 122	3 018	17 277	18	24 008	61 801
Education	169 310	145 302	24 008	-	-	-	24 008	-
Public welfare	360 753	360 753	-	-	-	-	-	-
From State governments[1]	(2)	-	764 485	109 431	104 630	443	541 254	8 727
Education	(2)	-	541 530	-	276	-	541 254	-
Public welfare	(2)	-	7 751	7 744	7	-	-	-
From local governments	(2)	18 731	(2)	12 906	23 599	278	71 228	6 387
General revenue from own sources	4 584 138	2 451 469	2 132 669	367 528	541 308	8 609	981 161	234 063
Taxes	3 114 210	1 767 368	1 346 842	209 071	293 529	8 205	779 839	56 198
Property	1 185 066	2 142	1 182 924	181 638	158 175	8 205	778 736	56 170
General sales	723 432	624 259	99 173	798	98 375	-	-	-
Motor fuel	222 715	222 715	-	-	-	-	-	-
Motor vehicle license	64 210	55 175	9 035	3 861	5 174	-	-	-
Income—individual and corporation	685 060	685 060	-	-	-	-	-	-
Other taxes	233 727	178 017	55 710	22 774	31 805	-	1 103	28
Current charges, total[1]	914 505	404 704	509 801	120 500	174 101	30	144 666	70 504
Education	338 672	194 006	144 666	-	-	-	144 666	-
Hospitals	311 646	158 357	153 289	79 342	56 145	-	-	17 802
Miscellaneous revenue, total[1]	555 423	279 397	276 026	37 957	73 678	374	56 656	107 361
Interest earnings	418 733	208 812	209 921	30 886	46 460	316	42 661	89 598
Utility revenue	1 578 274	-	1 578 274	-	348 663	-	-	1 229 611
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	314 432	216 730	97 702	-	25 690	-	39 196	32 816
Employee retirement	262 519	164 817	97 702	-	25 690	-	39 196	32 816
Expenditure, total	**6 967 161**	**3 266 203**	**4 595 757**	**496 626**	**1 023 076**	**10 677**	**1 571 911**	**1 526 522**
By character and object:								
Intergovernmental, total	3 990	891 619	7 170	8 905	4 399	-	-	26 921
To Federal Government	3 990	3 990	-	-	-	-	-	-
To State governments	(2)	-	7 170	6 739	-	-	-	431
To local governments	(2)	887 629	(2)	2 166	4 399	-	-	26 490
Current operation	4 352 725	1 736 842	2 615 883	428 774	771 953	8 237	1 406 919	-
Capital outlay	948 089	352 889	595 200	47 947	163 192	2 428	133 896	247 737
Construction	754 199	285 200	468 999	20 681	140 222	500	84 917	222 679
Equipment, land, and existing structures	193 890	67 689	126 201	27 266	22 970	1 928	48 979	25 058
Assistance and subsidies	86 608	86 305	303	303	-	-	-	-
Interest on debt	424 726	124 148	300 578	10 697	69 187	12	21 126	199 556
Insurance benefits and repayments	118 685	74 400	44 285	-	14 345	-	9 970	19 970
Exhibit: Expenditure for salaries and wages	2 438 692	801 288	1 637 404	204 719	307 873	1 996	845 358	277 458
Direct expenditure by function, total	6 963 171	2 374 584	4 588 587	487 721	1 018 677	10 677	1 571 911	1 499 601
General expenditure	5 204 304	2 300 184	2 904 120	487 721	654 520	10 677	1 561 941	189 261
Current expenditure	4 494 543	1 947 295	2 547 248	439 774	531 407	8 249	1 428 045	139 773
Capital outlay	709 761	352 889	356 872	47 947	123 113	2 428	133 896	49 488
Education services:								
Education	2 142 619	599 643	1 542 976	1 885	276	-	1 540 815	-
Elementary and secondary education[1]	1 417 090	-	1 417 090	1 885	-	-	1 415 205	-
Capital outlay	122 888	-	122 888	8	-	-	122 880	-
Higher education[1]	652 297	526 411	125 886	-	276	-	125 610	-
Capital outlay	55 828	44 812	11 016	-	-	-	11 016	-
Other education[3]	73 232	73 232	-	-	-	-	-	-
Libraries	21 060	2 217	18 843	221	17 673	949	-	-
Social services and income maintenance:								
Public welfare	620 916	588 937	31 979	17 974	14 005	-	-	-
Hospitals	375 157	213 008	162 149	92 443	52 520	-	-	17 186
Health	69 219	37 889	31 330	22 822	8 507	1	-	-
Employment security administration	21 894	21 894	-	-	-	-	-	-
Veterans' services	1 411	1 411	-	-	-	-	-	-
Transportation:								
Highways[1]	546 345	325 706	220 639	118 322	94 783	7 467	-	67
Capital outlay	327 531	260 524	67 007	31 981	32 948	2 078	-	-
Air transportation	30 019	3 006	27 013	682	1 401	-	-	24 930
Parking facilities	3 793	-	3 793	-	3 793	-	-	-
Water transport and terminals	10	-	10	-	10	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	138 440	29 007	109 433	29 992	79 441	-	-	-
Fire protection	59 928	-	59 928	-	49 544	-	-	10 384
Correction	96 174	66 098	30 076	30 076	-	-	-	-
Protective inspection and regulation	33 437	29 137	4 300	79	4 221	-	-	-
Environment and housing:								
Natural resources	152 197	100 993	51 204	10 735	-	-	-	40 469
Parks and recreation	75 421	17 743	57 678	4 201	53 185	1	-	291
Housing and community development	71 171	2 225	68 946	1 124	15 089	-	-	52 733
Sewerage[1]	74 077	-	74 077	-	65 596	-	-	8 481
Capital outlay	29 859	-	29 859	-	23 642	-	-	6 217
Solid waste management	29 424	-	29 424	2 017	27 407	-	-	-
Government administration:								
Financial administration	102 473	39 167	63 306	28 595	33 045	1 666	-	-
Judicial and legal	57 610	25 329	32 281	28 999	3 282	-	-	-
General public buildings	17 058	3 152	13 906	9 607	4 299	-	-	-
Other government administration	43 733	15 095	28 638	16 395	12 243	-	-	-
Interest on general debt	223 953	124 148	99 805	10 697	34 587	12	21 126	33 383
General expenditure, n.e.c.	196 765	54 379	142 386	60 855	79 613	581	-	1 337
Utility expenditure	1 640 182	-	1 640 182	-	349 812	-	-	1 290 370
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	118 685	74 400	44 285	-	14 345	-	9 970	19 970
Employee retirement	80 260	35 975	44 285	-	14 345	-	9 970	19 970

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NEVADA								
Revenue, total	**5 536 130**	**3 552 707**	**3 121 125**	**1 403 522**	**582 821**	**-**	**982 112**	**234 722**
General revenue	4 318 640	2 463 276	2 993 066	1 321 224	547 594	-	982 112	224 188
Intergovernmental revenue, total	589 826	440 835	1 286 693	366 633	212 247	-	679 180	110 685
From Federal Government[1]	589 826	424 798	165 028	54 239	15 992	-	5 723	89 074
Education	97 223	91 500	5 723	-	-	-	5 723	-
Public welfare	142 266	142 266	-	-	-	-	-	-
From State governments[1]	(2)	-	1 121 665	271 489	159 381	-	673 440	17 355
Education	(2)	-	673 440	-	-	-	673 440	-
Public welfare	(2)	-	122	122	-	-	-	-
From local governments	(2)	16 037	(2)	40 905	36 874	-	17	4 256
General revenue from own sources	3 728 814	2 022 441	1 706 373	954 591	335 347	-	302 932	113 503
Taxes	2 493 738	1 682 602	811 136	383 737	145 511	-	245 663	36 225
Property	585 192	34 221	550 971	202 395	68 096	-	244 306	36 174
General sales	833 335	826 288	7 047	7 026	21	-	-	-
Motor fuel	149 448	120 487	28 961	24 904	4 057	-	-	-
Motor vehicle license	56 993	56 982	11	11	-	-	-	-
Income—individual and corporation	-	-	-	-	-	-	-	-
Other taxes	868 770	644 624	224 146	149 401	73 337	-	1 357	51
Current charges, total[1]	732 465	151 676	580 789	378 522	121 131	-	14 635	66 501
Education	113 229	98 594	14 635	-	-	-	14 635	-
Hospitals	198 902	2 995	195 907	155 225	26 498	-	-	14 184
Miscellaneous revenue, total[1]	502 611	188 163	314 448	192 332	68 705	-	42 634	10 777
Interest earnings	347 453	130 106	217 347	142 820	29 005	-	36 573	8 949
Utility revenue	188 405	60 346	128 059	82 298	35 227	-	-	10 534
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 029 085	1 029 085	-	-	-	-	-	-
Employee retirement	536 763	536 763	-	-	-	-	-	-
Expenditure, total	**5 842 039**	**3 435 503**	**3 441 450**	**1 467 862**	**600 349**	**-**	**1 211 973**	**217 971**
By character and object:								
Intergovernmental, total	3 487	1 037 053	1 348	4 885	51 507	-	-	1 661
To Federal Government	3 487	3 487	-	-	-	-	-	-
To State governments	(2)	-	1 348	1 232	116	-	-	-
To local governments	(2)	1 033 566	(2)	3 653	51 391	-	-	1 661
Current operation	3 317 098	1 137 505	2 179 593	931 711	400 217	-	847 665	-
Capital outlay	1 126 031	272 119	853 912	368 558	123 184	-	330 617	31 553
Construction	884 027	217 371	666 656	267 342	85 843	-	298 610	14 861
Equipment, land, and existing structures	242 004	54 748	187 256	101 216	37 341	-	32 007	16 692
Assistance and subsidies	36 954	36 942	12	12	-	-	-	-
Interest on debt	417 587	137 619	279 968	162 696	25 441	-	33 691	58 140
Insurance benefits and repayments	814 265	814 265	-	-	-	-	-	-
Exhibit: Expenditure for salaries and wages	1 868 271	605 256	1 263 015	417 766	201 351	-	587 041	56 857
Direct expenditure by function, total	5 838 552	2 398 450	3 440 102	1 462 977	548 842	-	1 211 973	216 310
General expenditure	4 802 246	1 519 819	3 282 427	1 354 557	510 785	-	1 211 973	205 112
Current expenditure	3 727 911	1 249 021	2 478 890	1 023 017	398 178	-	881 356	176 339
Capital outlay	1 074 335	270 798	803 537	331 540	112 607	-	330 617	28 773
Education services:								
Education	1 531 862	353 580	1 178 282	-	-	-	1 178 282	-
Elementary and secondary education[1]	1 178 282	-	1 178 282	-	-	-	1 178 282	-
Capital outlay	330 617	-	330 617	-	-	-	330 617	-
Higher education[1]	321 813	321 813	-	-	-	-	-	-
Capital outlay	47 688	47 688	-	-	-	-	-	-
Other education[3]	31 767	31 767	-	-	-	-	-	-
Libraries	26 779	5 417	21 362	7 378	1 102	-	-	12 882
Social services and income maintenance:								
Public welfare	296 926	253 537	43 389	42 481	908	-	-	-
Hospitals	265 598	48 677	216 921	174 240	27 887	-	-	14 794
Health	90 616	54 345	36 271	31 615	4 488	-	-	168
Employment security administration	21 339	21 339	-	-	-	-	-	-
Veterans' services	667	667	-	-	-	-	-	-
Transportation:								
Highways[1]	392 682	206 388	186 294	95 462	88 401	-	-	2 431
Capital outlay	262 121	155 153	106 968	58 229	48 092	-	-	647
Air transportation	221 761	-	221 761	195 435	3 270	-	-	23 056
Parking facilities	1 318	-	1 318	385	933	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	219 843	23 747	196 096	133 452	62 644	-	-	-
Fire protection	138 641	-	138 641	45 831	60 466	-	-	32 344
Correction	199 759	124 558	75 201	66 416	8 785	-	-	-
Protective inspection and regulation	60 831	39 347	21 484	12 061	9 423	-	-	-
Environment and housing:								
Natural resources	79 673	46 569	33 104	26 743	2 729	-	-	3 632
Parks and recreation	145 542	8 707	136 835	90 257	37 604	-	-	8 974
Housing and community development	63 380	6 684	56 696	869	17 730	-	-	38 097
Sewerage[1]	93 022	-	93 022	36 893	46 144	-	-	9 985
Capital outlay	37 896	-	37 896	17 956	15 609	-	-	4 331
Solid waste management	2 946	-	2 946	1 081	1 561	-	-	304
Government administration:								
Financial administration	128 169	69 082	59 087	36 788	22 299	-	-	-
Judicial and legal	116 426	27 835	88 591	69 081	19 510	-	-	-
General public buildings	42 398	1 387	41 011	21 822	19 189	-	-	-
Other government administration	75 710	21 922	53 788	29 893	23 895	-	-	-
Interest on general debt	386 632	120 761	265 871	152 896	21 355	-	33 691	57 929
General expenditure, n.e.c.	199 726	85 270	114 456	83 478	30 462	-	-	516
Utility expenditure	222 041	64 366	157 675	108 420	38 057	-	-	11 198
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	814 265	814 265	-	-	-	-	-	-
Employee retirement	157 886	157 886	-	-	-	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NEW HAMPSHIRE								
Revenue, total	**3 867 509**	**2 088 359**	**2 068 868**	**184 348**	**560 805**	**514 218**	**768 748**	**47 610**
General revenue	3 426 448	1 701 548	2 014 618	184 348	534 391	490 999	768 748	42 993
Intergovernmental revenue, total	489 658	499 840	279 536	52 334	71 489	61 962	76 905	23 707
From Federal Government[1]	489 658	441 244	48 414	242	20 193	4 633	466	22 880
Education	82 086	76 864	5 222	-	4 756	-	466	-
Public welfare	182 397	182 397	-	-	-	-	-	-
From State governments[1]	(2)	-	231 122	51 946	49 153	53 364	76 122	537
Education	(2)	-	92 252	50	16 053	27	76 122	-
Public welfare	(2)	-	47 384	47 287	92	5	-	-
From local governments	(2)	58 596	(2)	146	2 143	3 965	317	290
General revenue from own sources	2 936 790	1 201 708	1 735 082	132 014	462 902	429 037	691 843	19 286
Taxes	2 115 736	624 627	1 491 109	97 484	364 280	364 017	660 584	4 744
Property	1 482 058	335	1 481 723	97 483	360 255	358 658	660 584	4 743
General sales	-	-	-	-	-	-	-	-
Motor fuel	90 820	90 820	-	-	-	-	-	-
Motor vehicle license	50 457	50 457	-	-	-	-	-	-
Income—individual and corporation	159 154	159 154	-	-	-	-	-	-
Other taxes	333 247	323 861	9 386	1	4 025	5 359	-	1
Current charges, total[1]	442 592	266 310	176 282	27 673	78 269	38 899	18 552	12 889
Education	210 870	178 419	32 451	-	13 899	-	18 552	-
Hospitals	3 164	3 164	-	-	-	-	-	-
Miscellaneous revenue, total[1]	378 462	310 771	67 691	6 857	20 353	26 121	12 707	1 653
Interest earnings	261 046	227 715	33 331	2 807	10 341	12 200	6 636	1 347
Utility revenue	53 405	149	53 256	-	25 420	23 219	-	4 617
Liquor store revenue	195 577	195 577	-	-	-	-	-	-
Insurance trust revenue, total[1]	192 079	191 085	994	-	994	-	-	-
Employee retirement	138 041	137 047	994	-	994	-	-	-
Expenditure, total	**3 820 559**	**2 135 163**	**1 980 321**	**180 180**	**558 032**	**434 576**	**769 417**	**43 581**
By character and object:								
Intergovernmental, total	-	257 088	37 837	37 879	710	2 775	-	1 938
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	37 837	37 687	-	26	-	124
To local governments	(2)	257 088	(2)	192	710	2 749	-	1 814
Current operation	2 865 540	1 230 067	1 635 473	125 722	474 427	351 559	683 765	-
Capital outlay	318 036	123 699	194 337	8 809	59 571	53 786	65 809	6 362
Construction	237 160	98 915	138 245	7 864	49 813	32 491	42 147	5 930
Equipment, land, and existing structures	80 876	24 784	56 092	945	9 758	21 295	23 662	432
Assistance and subsidies	59 031	51 484	7 547	2 134	1 140	4 273	-	-
Interest on debt	317 207	243 709	73 498	5 636	21 757	22 183	19 843	4 079
Insurance benefits and repayments	229 543	229 116	427	-	427	-	-	-
Exhibit: Expenditure for salaries and wages	1 326 378	447 390	878 988	66 638	249 957	135 629	419 580	7 184
Direct expenditure by function, total	3 820 559	1 878 075	1 942 484	142 301	557 322	431 801	769 417	41 643
General expenditure	3 378 803	1 491 725	1 887 078	142 301	535 379	403 033	769 417	36 948
Current expenditure	3 068 795	1 370 838	1 697 957	133 492	476 080	353 168	703 608	31 609
Capital outlay	310 008	120 887	189 121	8 809	59 299	49 865	65 809	5 339
Education services:								
Education	1 251 584	274 473	977 111	4	227 484	49	749 574	-
Elementary and secondary education[1]	977 111	-	977 111	4	227 484	49	749 574	-
Capital outlay	86 842	-	86 842	-	21 033	-	65 809	-
Higher education[1]	239 556	239 556	-	-	-	-	-	-
Capital outlay	1 743	1 743	-	-	-	-	-	-
Other education[3]	34 917	34 917	-	-	-	-	-	-
Libraries	22 286	2 436	19 850	24	6 745	13 081	-	-
Social services and income maintenance:								
Public welfare	445 631	349 605	96 026	83 221	5 922	6 883	-	-
Hospitals	44 368	43 854	514	-	8	506	-	-
Health	111 491	98 503	12 988	462	5 416	7 110	-	-
Employment security administration	16 989	16 989	-	-	-	-	-	-
Veterans' services	194	194	-	-	-	-	-	-
Transportation:								
Highways[1]	282 707	158 978	123 729	9	41 584	81 048	-	1 088
Capital outlay	104 452	77 836	26 616	-	11 775	14 432	-	409
Air transportation	10 002	88	9 914	-	9 448	466	-	-
Parking facilities	5 758	-	5 758	-	4 820	938	-	-
Water transport and terminals	1 838	359	1 479	-	1 479	-	-	-
Transit subsidies	1 469	-	1 469	-	1 319	150	-	-
Public safety:								
Police protection	126 470	22 854	103 616	7 473	39 396	56 747	-	-
Fire protection	66 227	-	66 227	614	32 244	32 408	-	961
Correction	63 653	43 016	20 637	20 637	-	-	-	-
Protective inspection and regulation	23 168	19 009	4 159	-	1 829	2 330	-	-
Environment and housing:								
Natural resources	32 045	28 351	3 694	2 872	34	608	-	180
Parks and recreation	32 570	11 810	20 760	1 652	9 400	9 156	-	552
Housing and community development	37 768	6 839	30 929	-	3 764	633	-	26 532
Sewerage[1]	70 045	6 418	63 627	-	33 759	29 606	-	262
Capital outlay	23 030	1 160	21 870	-	11 435	10 433	-	2
Solid waste management	62 093	5 769	56 324	-	17 031	36 931	-	2 362
Government administration:								
Financial administration	46 993	28 919	18 074	1 729	6 571	9 774	-	-
Judicial and legal	67 248	57 139	10 109	4 320	2 038	3 751	-	-
General public buildings	26 122	3 286	22 836	4 354	7 694	10 798	-	-
Other government administration	59 375	12 962	46 413	4 430	10 745	31 228	-	-
Interest on general debt	308 639	243 699	64 940	5 636	17 770	18 378	19 843	3 313
General expenditure, n.e.c.	162 070	56 175	105 895	4 864	48 879	50 454	-	1 698
Utility expenditure	55 169	190	54 979	-	21 516	28 768	-	4 695
Liquor store expenditure	157 044	157 044	-	-	-	-	-	-
Insurance trust expenditure, total[1]	229 543	229 116	427	-	427	-	-	-
Employee retirement	72 715	72 288	427	-	427	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NEW JERSEY								
Revenue, total	**38 035 095**	**24 743 271**	**18 996 056**	**4 294 083**	**3 859 903**	**2 111 442**	**7 376 884**	**1 624 517**
General revenue	32 867 293	20 055 805	18 515 720	4 293 136	3 583 663	2 028 972	7 376 884	1 503 838
Intergovernmental revenue, total	4 564 839	4 407 155	5 861 916	1 388 657	1 393 644	549 703	2 359 999	440 686
From Federal Government[1]	4 564 839	4 217 957	346 882	77 627	29 975	3 971	12 534	222 775
Education	576 143	546 370	29 773	15 182	2 057	-	12 534	-
Public welfare	2 214 769	2 214 420	349	339	10	-	-	-
From State governments[1]	(2)	-	5 515 034	1 277 247	1 324 044	544 476	2 347 465	21 802
Education	(2)	-	3 062 481	227 879	446 660	40 477	2 347 465	-
Public welfare	(2)	-	733 756	694 982	38 233	541	-	-
From local governments	(2)	189 198	(2)	33 783	39 625	1 256	-	196 109
General revenue from own sources	28 302 454	15 648 650	12 653 804	2 904 479	2 190 019	1 479 269	5 016 885	1 063 152
Taxes	21 555 958	11 644 652	9 911 306	2 257 820	1 746 640	1 131 463	4 764 895	10 488
Property	9 749 071	16 722	9 732 349	2 231 440	1 655 858	1 069 668	4 764 895	10 488
General sales	4 042 805	4 042 805	-	-	-	-	-	-
Motor fuel	400 186	400 186	-	-	-	-	-	-
Motor vehicle license	316 855	316 855	-	-	-	-	-	-
Income—individual and corporation	4 421 646	4 421 646	-	-	-	-	-	-
Other taxes	2 625 395	2 446 438	178 957	26 380	90 782	61 795	-	-
Current charges, total[1]	3 604 207	1 891 990	1 712 217	452 580	218 276	174 217	103 204	763 940
Education	809 539	595 034	214 505	103 481	5 731	2 089	103 204	-
Hospitals	361 420	222 396	139 024	139 024	-	-	-	-
Miscellaneous revenue, total[1]	3 142 289	2 112 008	1 030 281	194 079	225 103	173 589	148 786	288 724
Interest earnings	1 800 702	1 221 562	579 140	87 677	79 194	95 161	46 604	270 504
Utility revenue	842 124	368 547	473 577	-	270 428	82 470	-	120 679
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	4 325 678	4 318 919	6 759	947	5 812	-	-	-
Employee retirement	2 895 435	2 888 676	6 759	947	5 812	-	-	-
Expenditure, total	**36 228 171**	**23 250 454**	**19 238 827**	**4 342 626**	**4 109 512**	**2 260 493**	**6 981 054**	**1 780 328**
By character and object:								
Intergovernmental, total	69 734	6 145 398	185 446	155 441	149 756	52 652	36 283	26 500
To Federal Government	69 734	69 734	-	-	-	-	-	-
To State governments	(2)	-	185 446	117 134	25 017	461	36 283	6 551
To local governments	(2)	6 075 664	(2)	38 307	124 739	52 191	-	19 949
Current operation	25 778 691	10 934 817	14 843 874	3 120 740	3 408 214	1 788 292	6 526 828	-
Capital outlay	3 508 561	1 641 691	1 866 870	418 385	377 723	305 197	337 235	428 330
Construction	2 741 831	1 348 620	1 393 211	322 643	287 505	236 196	164 362	382 505
Equipment, land, and existing structures	766 730	293 071	473 659	95 742	90 218	69 001	172 873	45 825
Assistance and subsidies	707 169	184 519	522 650	496 167	24 247	2 236	-	-
Interest on debt	2 326 609	1 412 321	914 288	148 980	138 945	112 116	80 908	433 339
Insurance benefits and repayments	2 945 248	2 931 708	13 540	2 913	10 627	-	-	-
Exhibit: Expenditure for salaries and wages	12 965 819	4 098 293	8 867 526	1 646 787	1 677 276	864 565	4 423 824	255 074
Direct expenditure by function, total	36 158 437	17 105 056	19 053 381	4 187 185	3 959 756	2 207 841	6 944 771	1 753 828
General expenditure	31 765 220	13 253 374	18 511 846	4 184 272	3 677 354	2 111 349	6 944 771	1 594 100
Current expenditure	28 604 647	11 847 258	16 757 389	3 765 887	3 342 954	1 827 758	6 607 536	1 213 254
Capital outlay	3 160 573	1 406 116	1 754 457	418 385	334 400	283 591	337 235	380 846
Education services:								
Education	10 537 952	2 146 159	8 391 793	598 605	769 610	159 715	6 863 863	-
Elementary and secondary education[1]	8 391 610	214 355	8 177 255	384 067	769 610	159 715	6 863 863	-
Capital outlay	423 863	5 981	417 882	17 904	45 474	17 269	337 235	-
Higher education[1]	1 846 366	1 631 828	214 538	214 538	-	-	-	-
Capital outlay	245 697	234 230	11 467	11 467	-	-	-	-
Other education[3]	299 976	299 976	-	-	-	-	-	-
Libraries	170 626	5 686	164 940	41 800	70 972	52 168	-	-
Social services and income maintenance:								
Public welfare	4 279 550	3 305 591	973 959	896 376	67 351	10 232	-	-
Hospitals	1 054 100	780 634	273 466	270 425	2 967	74	-	-
Health	604 741	406 359	198 382	113 681	53 971	30 674	-	56
Employment security administration	70 904	70 904	-	-	-	-	-	-
Veterans' services	2 901	2 901	-	-	-	-	-	-
Transportation:								
Highways[1]	2 049 804	1 366 637	683 167	202 830	197 684	223 495	-	59 158
Capital outlay	1 226 112	966 411	259 701	113 233	64 685	76 178	-	5 605
Air transportation	9 528	-	9 528	1 397	2 218	-	-	5 913
Parking facilities	18 400	-	18 400	1 458	7 300	1 622	-	8 020
Water transport and terminals	16 648	15 271	1 377		865	4	-	508
Transit subsidies	1 749	-	1 749	1 6[illegible]	103	-	-	-
Public safety:								
Police protection	1 241 142	207 948	1 033 194	99 144	559 095	374 955	-	-
Fire protection	371 090	-	371 090	2 786	269 381	92 371	-	6 552
Correction	886 876	559 118	327 758	327 018	640	100	-	-
Protective inspection and regulation	241 708	184 836	56 872	4 253	23 357	29 262	-	-
Environment and housing:								
Natural resources	147 947	139 687	8 260	5 931	-	-	-	2 329
Parks and recreation	516 654	258 592	258 062	103 973	84 031	70 058	-	-
Housing and community development	541 209	125 926	415 283	48 410	74 735	9 005	-	283 133
Sewerage[1]	1 026 431	5 541	1 020 890	210	211 751	168 280	-	640 649
Capital outlay	428 783	2	428 781	-	65 863	74 023	-	288 895
Solid waste management	714 404	58 606	655 798	74 266	244 488	176 968	-	160 076
Government administration:								
Financial administration	541 112	301 179	239 933	50 759	111 609	77 565	-	-
Judicial and legal	583 565	228 097	355 468	260 012	50 729	44 727	-	-
General public buildings	302 916	39 464	263 452	142 807	58 538	62 107	-	-
Other government administration	290 073	94 942	195 131	71 250	65 239	58 642	-	-
Interest on general debt	2 263 081	1 403 499	859 582	148 980	119 396	101 785	80 908	408 513
General expenditure, n.e.c.	3 280 109	1 545 797	1 734 312	716 255	631 324	367 540	-	19 193
Utility expenditure	1 447 969	919 974	527 995	-	271 775	96 492	-	159 728
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	2 945 248	2 931 708	13 540	2 913	10 627	-	-	-
Employee retirement	1 340 072	1 326 532	13 540	[illegible] 913	10 627	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NEW MEXICO								
Revenue, total	**6 386 716**	**4 912 601**	**2 936 592**	**476 733**	**1 062 513**	**-**	**1 376 294**	**42 427**
General revenue	5 601 983	4 332 211	2 732 249	442 314	893 021	-	1 376 294	41 995
Intergovernmental revenue, total	1 049 127	991 431	1 520 123	94 591	295 901	-	1 141 605	9 401
From Federal Government[1]	1 049 127	921 354	127 773	13 510	42 516	-	65 664	6 083
Education	317 472	251 808	65 664	-	-	-	65 664	-
Public welfare	391 652	391 652	-	-	-	-	-	-
From State governments[1]	(2)	-	1 392 350	76 461	239 576	-	1 075 941	372
Education	(2)	-	1 075 996	55	-	-	1 075 941	-
Public welfare	(2)	-	8 573	8 532	41	-	-	-
From local governments	(2)	70 127	(2)	4 620	13 809	-	-	2 946
General revenue from own sources	4 552 856	3 340 730	1 212 126	347 723	597 120	-	234 689	32 594
Taxes	2 665 383	2 085 690	579 693	180 921	249 051	-	140 642	9 079
Property	343 606	21 118	322 488	110 949	61 818	-	140 642	9 079
General sales	1 140 838	939 242	201 596	55 094	146 502	-	-	-
Motor fuel	175 944	175 944	-	-	-	-	-	-
Motor vehicle license	103 468	103 468	-	-	-	-	-	-
Income—individual and corporation	418 444	418 444	-	-	-	-	-	-
Other taxes	483 083	427 474	55 609	14 878	40 731	-	-	-
Current charges, total[1]	702 846	367 585	335 261	115 348	160 188	-	44 394	15 331
Education	251 893	207 499	44 394	-	-	-	44 394	-
Hospitals	226 257	121 457	104 800	97 253	-	-	-	7 547
Miscellaneous revenue, total[1]	1 184 627	887 455	297 172	51 454	187 881	-	49 653	8 184
Interest earnings	776 978	585 827	191 151	19 682	150 028	-	19 382	2 059
Utility revenue	204 343	-	204 343	34 419	169 492	-	-	432
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	580 390	580 390	-	-	-	-	-	-
Employee retirement	496 782	496 782	-	-	-	-	-	-
Expenditure, total	**5 746 328**	**4 526 761**	**2 791 368**	**440 203**	**948 388**	**-**	**1 369 102**	**45 341**
By character and object:								
Intergovernmental, total	-	1 552 216	19 585	29 215	1 907	-	-	129
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	19 585	19 492	-	-	-	93
To local governments	(2)	1 552 216	(2)	9 723	1 907	-	-	36
Current operation	4 315 419	2 046 836	2 268 583	359 811	701 030	-	1 207 742	-
Capital outlay	784 529	378 458	406 071	37 263	212 305	-	143 331	13 172
Construction	615 055	295 862	319 193	13 297	162 385	-	133 306	10 205
Equipment, land, and existing structures	169 474	82 596	86 878	23 966	49 920	-	10 025	2 967
Assistance and subsidies	109 210	109 210	-	-	-	-	-	-
Interest on debt	182 794	116 936	65 858	13 914	33 146	-	18 029	769
Insurance benefits and repayments	323 105	323 105	-	-	-	-	-	-
Exhibit: Expenditure for salaries and wages	2 022 803	822 362	1 200 441	162 986	325 774	-	698 251	13 430
Direct expenditure by function, total	5 746 328	2 974 545	2 771 783	410 988	946 481	-	1 369 102	45 212
General expenditure	5 199 366	2 651 440	2 547 926	381 891	752 152	-	1 369 102	44 781
Current expenditure	4 451 912	2 272 982	2 178 930	346 969	574 581	-	1 225 771	31 609
Capital outlay	747 454	378 458	368 996	34 922	177 571	-	143 331	13 172
Education services:								
Education	2 041 325	690 252	1 351 073	-	-	-	1 351 073	-
Elementary and secondary education[1]	1 286 784	-	1 286 784	-	-	-	1 286 784	-
Capital outlay	138 363	-	138 363	-	-	-	138 363	-
Higher education[1]	678 706	614 417	64 289	-	-	-	64 289	-
Capital outlay	55 821	50 853	4 968	-	-	-	4 968	-
Other education[3]	75 835	75 835	-	-	-	-	-	-
Libraries	21 438	2 712	18 726	1 359	17 367	-	-	-
Social services and income maintenance:								
Public welfare	567 983	537 590	30 393	23 589	6 804	-	-	-
Hospitals	321 256	209 973	111 283	102 403	-	-	-	8 880
Health	173 765	159 122	14 643	5 233	9 410	-	-	-
Employment security administration	45 517	45 517	-	-	-	-	-	-
Veterans' services	1 023	1 023	-	-	-	-	-	-
Transportation:								
Highways[1]	473 509	333 486	140 023	49 331	90 692	-	-	-
Capital outlay	310 891	258 075	52 816	9 078	43 738	-	-	-
Air transportation	25 777	1 338	24 439	1 947	22 492	-	-	-
Parking facilities	3 154	-	3 154	-	3 154	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	196 587	43 507	153 080	34 556	118 524	-	-	-
Fire protection	71 009	-	71 009	15 072	55 937	-	-	-
Correction	156 935	123 341	33 594	15 016	18 578	-	-	-
Protective inspection and regulation	44 361	35 469	8 892	312	8 580	-	-	-
Environment and housing:								
Natural resources	110 700	79 995	30 705	2 109	-	-	-	28 596
Parks and recreation	115 737	26 764	88 973	9 879	79 094	-	-	-
Housing and community development	35 181	2 673	32 508	2 806	23 783	-	-	5 919
Sewerage[1]	89 758	28	89 730	1 223	87 885	-	-	622
Capital outlay	50 292	-	50 292	23	49 860	-	-	409
Solid waste management	59 583	-	59 583	5 600	53 983	-	-	-
Government administration:								
Financial administration	127 957	65 271	62 686	27 226	35 460	-	-	-
Judicial and legal	85 809	75 843	9 966	2 814	7 152	-	-	-
General public buildings	49 105	22 253	26 852	13 751	13 101	-	-	-
Other government administration	70 205	19 798	50 407	27 138	23 269	-	-	-
Interest on general debt	145 597	116 936	28 661	9 872	-	-	18 029	760
General expenditure, n.e.c.	166 095	58 549	107 546	30 655	76 887	-	-	4
Utility expenditure	223 857	-	223 857	29 097	194 329	-	-	431
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	323 105	323 105	-	-	-	-	-	-
Employee retirement	257 851	257 851	-	-	-	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NEW YORK								
Revenue, total	**113 404 838**	**65 715 331**	**74 831 449**	**11 504 688**	**45 858 422**	**3 212 848**	**13 307 523**	**2 088 557**
General revenue	95 200 769	54 934 621	67 408 090	11 356 802	38 759 149	3 092 821	13 307 523	2 032 384
Intergovernmental revenue, total	16 435 105	19 205 336	24 371 711	3 628 320	15 309 865	628 084	5 882 349	63 682
From Federal Government[1]	16 435 105	14 735 440	1 699 665	185 973	1 389 717	70 082	12 710	41 183
Education	1 338 260	1 306 323	31 937	10 118	9 109	-	12 710	-
Public welfare	10 806 972	10 762 683	44 289	516	23 640	20 133	-	-
From State governments[1]	(2)	-	22 672 046	3 242 417	13 375 010	220 680	5 816 581	17 358
Education	(2)	-	10 931 150	409 739	4 704 830	-	5 816 581	-
Public welfare	(2)	-	7 204 425	1 922 429	5 281 319	677	-	-
From local governments	(2)	4 469 896	(2)	199 930	545 138	337 322	53 058	5 141
General revenue from own sources	78 765 664	35 729 285	43 036 379	7 728 482	23 449 284	2 464 737	7 425 174	1 968 702
Taxes	60 251 973	28 299 769	31 952 204	5 526 761	17 656 886	1 732 319	6 816 985	219 253
Property	19 875 087	-	19 875 087	2 727 514	8 650 770	1 574 763	6 702 787	219 253
General sales	10 938 551	5 751 832	5 186 719	2 713 156	2 473 563	-	-	-
Motor fuel	506 704	506 704	-	-	-	-	-	-
Motor vehicle license	634 613	537 935	96 678	15 745	80 933	-	-	-
Income—individual and corporation	21 106 499	16 512 391	4 594 108	-	4 594 108	-	-	-
Other taxes	7 190 519	4 990 907	2 199 612	70 346	1 857 512	157 556	114 198	-
Current charges, total[1]	10 282 855	2 703 007	7 579 848	1 527 204	3 830 075	348 105	244 242	1 630 222
Education	1 567 264	917 851	649 413	254 391	150 780	-	244 242	-
Hospitals	2 428 454	967 326	1 461 128	430 198	999 764	31 166	-	-
Miscellaneous revenue, total[1]	8 230 836	4 726 509	3 504 327	674 517	1 962 323	384 313	363 947	119 227
Interest earnings	4 426 252	2 601 997	1 824 255	452 729	829 332	218 750	217 128	106 316
Utility revenue	4 588 432	1 917 121	2 671 311	147 886	2 347 227	120 025	-	56 173
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	13 615 637	8 863 589	4 752 048	-	4 752 046	2	-	-
Employee retirement	10 915 489	8 163 441	4 752 048	-	4 752 046	2	-	-
Expenditure, total	**117 840 377**	**64 320 860**	**76 701 636**	**12 127 305**	**45 770 718**	**3 414 575**	**13 543 279**	**2 711 880**
By character and object:								
Intergovernmental, total	440 500	20 560 925	3 061 694	1 588 179	2 233 992	2 662	-	102 982
To Federal Government	440 500	440 500	-	-	-	-	-	-
To State governments	(2)	-	3 061 694	870 399	2 191 245	-	-	50
To local governments	(2)	20 120 425	(2)	717 780	42 747	2 662	-	102 932
Current operation	81 728 430	28 308 864	53 419 566	7 659 287	30 886 215	2 549 408	12 324 656	-
Capital outlay	14 693 007	5 213 995	9 479 012	1 159 750	5 738 890	599 226	1 024 977	956 169
Construction	11 718 154	4 092 733	7 625 421	962 044	4 504 469	461 174	788 839	908 895
Equipment, land, and existing structures	2 974 853	1 121 262	1 853 591	197 706	1 234 421	138 052	236 138	47 274
Assistance and subsidies	3 842 331	689 423	3 152 908	1 088 529	2 062 544	1 835	-	-
Interest on debt	7 226 555	3 649 834	3 576 721	631 560	2 183 350	261 425	193 646	306 740
Insurance benefits and repayments	8 563 565	5 897 819	2 665 746	-	2 665 727	19	-	-
Exhibit: Expenditure for salaries and wages	39 909 743	9 849 045	30 060 698	3 453 978	17 580 713	1 041 035	7 515 184	469 788
Direct expenditure by function, total	117 399 877	43 759 935	73 639 942	10 539 126	43 536 726	3 411 913	13 543 279	2 608 898
General expenditure	98 544 752	33 355 567	65 189 185	10 325 783	35 958 760	3 174 250	13 543 279	2 187 113
Current expenditure	86 901 454	29 884 446	57 017 008	9 226 525	31 235 752	2 655 353	12 518 302	1 381 076
Capital outlay	11 643 298	3 471 121	8 172 177	1 099 258	4 723 008	518 897	1 024 977	806 037
Education services:								
Education	27 821 283	4 801 938	23 019 345	1 080 158	8 589 554	-	13 349 633	-
Elementary and secondary education[1]	21 871 247	713	21 870 534	297 458	8 242 953	-	13 330 123	-
Capital outlay	1 759 826	713	1 759 113	347	734 340	-	1 024 426	-
Higher education[1]	4 855 960	3 707 149	1 148 811	782 700	346 601	-	19 510	-
Capital outlay	373 513	307 789	65 724	63 643	1 530	-	551	-
Other education[3]	1 094 076	1 094 076	-	-	-	-	-	-
Libraries	393 829	23 175	370 654	37 136	301 088	32 430	-	-
Social services and income maintenance:								
Public welfare	17 940 692	10 033 382	7 907 310	2 434 280	5 449 759	23 271	-	-
Hospitals	7 361 060	3 431 920	3 929 140	741 526	3 154 137	33 477	-	-
Health	2 584 777	1 309 697	1 275 080	658 754	592 941	23 385	-	-
Employment security administration	337 336	337 336	-	-	-	-	-	-
Veterans' services	13 742	13 742	-	-	-	-	-	-
Transportation:								
Highways[1]	5 294 456	2 360 696	2 933 760	669 274	1 231 533	716 739	-	316 214
Capital outlay	2 975 782	1 856 951	1 118 831	263 289	586 395	159 325	-	109 822
Air transportation	820 733	26 260	794 473	67 584	7 028	5 412	-	714 449
Parking facilities	51 148	-	51 148	1 547	44 875	4 726	-	-
Water transport and terminals	341 721	27 332	314 389	-	11 766	560	-	302 063
Transit subsidies	111 781	-	111 781	1 192	110 589	-	-	-
Public safety:								
Police protection	3 560 760	306 281	3 254 479	792 406	2 277 198	184 875	-	-
Fire protection	1 336 836	-	1 336 836	22 141	1 026 709	72 956	-	215 030
Correction	3 688 193	1 980 621	1 707 572	609 057	1 097 687	828	-	-
Protective inspection and regulation	527 451	338 389	189 062	2 658	153 300	33 104	-	-
Environment and housing:								
Natural resources	387 600	319 880	67 720	37 906	13 437	13 652	-	2 725
Parks and recreation	1 362 529	273 471	1 089 058	223 405	627 213	238 440	-	-
Housing and community development	3 027 177	157 940	2 869 237	25 522	2 812 203	31 512	-	-
Sewerage[1]	1 628 973	18 324	1 610 649	433 018	1 030 779	146 852	-	-
Capital outlay	1 009 361	570	1 008 791	219 114	739 591	50 086	-	-
Solid waste management	1 863 012	85 757	1 777 255	202 107	1 010 552	520 019	-	44 577
Government administration:								
Financial administration	1 504 927	843 781	661 146	132 018	429 179	99 949	-	-
Judicial and legal	1 763 767	1 047 061	716 706	190 625	468 962	57 119	-	-
General public buildings	738 283	167 653	570 630	142 864	356 536	71 230	-	-
Other government administration	800 304	321 384	478 920	157 528	240 859	80 533	-	-
Interest on general debt	6 192 887	3 160 473	3 032 414	610 460	1 716 494	241 588	193 646	270 226
General expenditure, n.e.c.	7 089 495	1 969 074	5 120 421	1 052 617	3 204 382	541 593	-	321 829
Utility expenditure	10 291 560	4 506 549	5 785 011	213 343	4 912 239	237 644	-	421 785
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	8 563 565	5 897 819	2 665 746	-	2 665 727	19	-	-
Employee retirement	5 581 344	2 915 598	2 665 746	-	2 665 727	19	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NORTH CAROLINA								
Revenue, total	**24 273 424**	**15 266 228**	**14 429 289**	**9 614 941**	**3 572 332**	**-**	**-**	**1 618 550**
General revenue	19 601 714	12 927 231	12 096 576	9 402 833	2 269 669	-	-	800 608
Intergovernmental revenue, total	3 517 778	3 353 941	5 585 930	5 044 409	760 438	-	-	157 617
From Federal Government[1]	3 517 778	3 060 650	457 128	207 033	105 713	-	-	144 382
Education	682 517	623 928	58 589	58 589	-	-	-	-
Public welfare	1 652 919	1 598 751	54 168	54 168	-	-	-	-
From State governments[1]	(2)	-	5 128 802	4 775 981	343 512	-	-	9 309
Education	(2)	-	4 045 793	4 045 793	-	-	-	-
Public welfare	(2)	-	204 816	204 816	-	-	-	-
From local governments	(2)	293 291	(2)	61 395	311 213	-	-	3 926
General revenue from own sources	16 083 936	9 573 290	6 510 646	4 358 424	1 509 231	-	-	642 991
Taxes	11 267 474	7 850 043	3 417 431	2 657 697	759 207	-	-	527
Property	2 574 769	92 478	2 482 291	1 790 018	691 746	-	-	527
General sales	2 491 337	1 689 871	801 466	801 466	-	-	-	-
Motor fuel	825 425	825 425	-	-	-	-	-	-
Motor vehicle license	222 661	214 325	8 336	-	8 336	-	-	-
Income—individual and corporation	4 034 432	4 034 432	-	-	-	-	-	-
Other taxes	1 118 850	993 512	125 338	66 213	59 125	-	-	-
Current charges, total[1]	3 200 799	1 083 222	2 117 577	1 129 407	506 567	-	-	481 603
Education	949 301	726 182	223 119	223 119	-	-	-	-
Hospitals	1 259 666	209 705	1 049 961	660 149	25 571	-	-	364 241
Miscellaneous revenue, total[1]	1 615 663	640 025	975 638	571 320	243 457	-	-	160 861
Interest earnings	966 109	329 656	636 453	327 912	160 181	-	-	148 360
Utility revenue	2 041 211	-	2 041 211	36 765	1 186 504	-	-	817 942
Liquor store revenue	278 747	-	278 747	175 343	103 404	-	-	-
Insurance trust revenue, total[1]	2 351 752	2 338 997	12 755	-	12 755	-	-	-
Employee retirement	1 996 336	1 983 581	12 755	-	12 755	-	-	-
Expenditure, total	**24 211 242**	**15 036 215**	**14 803 787**	**9 784 483**	**3 700 382**	**-**	**-**	**1 665 824**
By character and object:								
Intergovernmental, total	-	5 447 610	181 150	508 875	18 485	-	-	692
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	181 150	173 187	7 877	-	-	86
To local governments	(2)	5 447 610	(2)	335 688	10 608	-	-	606
Current operation	17 220 372	6 576 807	10 643 565	7 857 683	2 785 882	-	-	-
Capital outlay	3 063 321	1 119 880	1 943 441	1 006 268	749 736	-	-	187 437
Construction	2 278 764	837 833	1 440 931	768 480	506 548	-	-	165 903
Equipment, land, and existing structures	784 557	282 047	502 510	237 788	243 188	-	-	21 534
Assistance and subsidies	537 691	436 203	101 488	101 488	-	-	-	-
Interest on debt	1 148 288	224 668	923 620	310 169	139 747	-	-	473 704
Insurance benefits and repayments	1 237 579	1 231 047	6 532	-	6 532	-	-	-
Exhibit: Expenditure for salaries and wages	8 891 390	2 665 523	6 225 867	4 903 980	1 031 290	-	-	290 597
Direct expenditure by function, total	24 211 242	9 588 605	14 622 637	9 275 608	3 681 897	-	-	1 665 132
General expenditure	20 448 526	8 357 558	12 090 968	9 066 533	2 348 518	-	-	675 917
Current expenditure	17 650 707	7 237 678	10 413 029	8 079 833	1 801 693	-	-	531 503
Capital outlay	2 797 819	1 119 880	1 677 939	986 700	546 825	-	-	144 414
Education services:								
Education	7 949 419	2 226 719	5 722 700	5 722 700	-	-	-	-
Elementary and secondary education[1]	5 235 729	65 729	5 170 000	5 170 000	-	-	-	-
Capital outlay	589 359	37 232	552 127	552 127	-	-	-	-
Higher education[1]	2 457 136	1 904 436	552 700	552 700	-	-	-	-
Capital outlay	237 701	193 023	44 678	44 678	-	-	-	-
Other education[3]	256 554	256 554	-	-	-	-	-	-
Libraries	105 322	4 900	100 422	82 037	18 385	-	-	-
Social services and income maintenance:								
Public welfare	2 454 348	2 031 434	422 914	421 873	1 041	-	-	-
Hospitals	1 672 728	612 938	1 059 790	647 533	25 571	-	-	386 686
Health	802 308	182 645	619 663	614 103	5 554	-	-	6
Employment security administration	51 342	51 342	-	-	-	-	-	-
Veterans' services	2 711	2 711	-	-	-	-	-	-
Transportation:								
Highways[1]	1 553 710	1 271 858	281 852	77	281 775	-	-	-
Capital outlay	789 462	667 721	121 741	3	121 738	-	-	-
Air transportation	124 740	1 008	123 732	27 946	45 815	-	-	49 971
Parking facilities	12 805	-	12 805	-	12 805	-	-	-
Water transport and terminals	27 786	27 786	-	-	-	-	-	-
Transit subsidies	190	-	190	87	103	-	-	-
Public safety:								
Police protection	685 582	142 198	543 384	194 393	348 991	-	-	-
Fire protection	252 552	-	252 552	60 462	192 090	-	-	-
Correction	633 251	516 709	116 542	116 542	-	-	-	-
Protective inspection and regulation	99 572	54 392	45 180	24 205	20 975	-	-	-
Environment and housing:								
Natural resources	319 729	281 962	37 767	26 187	10 648	-	-	932
Parks and recreation	320 124	42 649	277 475	52 728	224 747	-	-	-
Housing and community development	305 486	33 587	271 899	25 165	85 650	-	-	161 084
Sewerage[1]	433 479	138	433 341	63 783	346 428	-	-	23 130
Capital outlay	214 180	9	214 171	49 777	151 430	-	-	12 964
Solid waste management	289 871	12 713	277 158	116 328	160 736	-	-	94
Government administration:								
Financial administration	295 656	137 249	158 407	100 175	58 232	-	-	-
Judicial and legal	240 229	213 189	27 040	19 856	7 184	-	-	-
General public buildings	156 812	29 805	127 007	89 373	37 634	-	-	-
Other government administration	262 670	53 082	209 588	86 209	123 379	-	-	-
Interest on general debt	673 465	224 668	448 797	298 289	99 661	-	-	50 847
General expenditure, n.e.c.	722 639	201 876	520 763	276 482	241 114	-	-	3 167
Utility expenditure	2 280 238	-	2 280 238	56 420	1 234 603	-	-	989 215
Liquor store expenditure	244 899	-	244 899	152 655	92 244	-	-	-
Insurance trust expenditure, total[1]	1 237 579	1 231 047	6 532	-	6 532	-	-	-
Employee retirement	786 764	780 232	6 532	-	-	-	-	-

See footnotes at end of table.

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Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
NORTH DAKOTA								
Revenue, total	**2 646 667**	**1 966 441**	**1 076 529**	**204 497**	**306 396**	**16 314**	**508 720**	**57 456**
General revenue	2 378 964	1 754 991	1 020 276	204 497	250 143	16 314	508 720	57 456
Intergovernmental revenue, total	538 000	511 672	422 631	79 947	53 502	4 846	281 388	19 802
From Federal Government[1]	538 000	490 639	47 361	4 629	16 726	123	10 584	15 299
Education	103 710	93 126	10 584	-	-	-	10 584	-
Public welfare	219 596	219 392	204	204	-	-	-	-
From State governments[1]	(2)	-	375 270	69 925	34 335	4 723	262 236	4 051
Education	(2)	-	262 236	-	-	-	262 236	-
Public welfare	(2)	-	13 837	13 806	31	-	-	-
From local governments	(2)	21 033	(2)	5 393	2 441	-	8 568	452
General revenue from own sources	1 840 964	1 243 319	597 645	124 550	196 641	11 468	227 332	37 654
Taxes	1 100 815	755 054	345 761	79 909	71 419	8 337	171 609	14 487
Property	320 847	2 133	318 714	78 386	47 199	8 337	170 487	14 305
General sales	251 451	235 255	16 196	-	16 196	-	-	-
Motor fuel	75 917	75 917	-	-	-	-	-	-
Motor vehicle license	37 866	37 866	-	-	-	-	-	-
Income—individual and corporation	165 184	165 184	-	-	-	-	-	-
Other taxes	249 550	238 699	10 851	1 523	8 024	-	1 122	182
Current charges, total[1]	423 483	321 087	102 396	6 771	48 169	3	29 934	17 519
Education	189 405	159 471	29 934	-	-	-	29 934	-
Hospitals	15 256	15 256	-	-	-	-	-	-
Miscellaneous revenue, total[1]	316 666	167 178	149 488	37 870	77 053	3 128	25 789	5 648
Interest earnings	195 634	120 702	74 932	32 677	28 093	1 271	11 134	1 757
Utility revenue	47 935	-	47 935	-	47 935	-	-	-
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	219 768	211 450	8 318	-	8 318	-	-	-
Employee retirement	120 656	112 338	8 318	-	8 318	-	-	-
Expenditure, total	**2 442 124**	**1 792 841**	**1 048 293**	**200 795**	**278 231**	**18 872**	**496 199**	**57 349**
By character and object:								
Intergovernmental, total	-	388 431	10 579	9 166	788	906	2 284	588
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	10 579	8 170	58	-	2 284	67
To local governments	(2)	388 431	(2)	996	730	906	-	521
Current operation	1 776 597	988 227	788 370	138 717	163 296	16 936	469 421	-
Capital outlay	306 062	167 208	138 854	28 566	72 938	1 028	19 573	16 749
Construction	235 458	133 929	101 529	20 917	59 750	866	8 278	11 718
Equipment, land, and existing structures	70 604	33 279	37 325	7 649	13 188	162	11 295	5 031
Assistance and subsidies	31 864	31 514	350	350	-	-	-	-
Interest on debt	146 116	77 812	68 304	23 996	37 306	2	4 921	2 079
Insurance benefits and repayments	143 552	139 649	3 903	-	3 903	-	-	-
Exhibit: Expenditure for salaries and wages	862 239	418 618	443 621	65 146	72 963	170	291 757	13 585
Direct expenditure by function, total	2 442 124	1 404 410	1 037 714	191 629	277 443	17 966	493 915	56 761
General expenditure	2 248 712	1 264 761	983 951	191 629	223 680	17 966	493 915	56 761
Current expenditure	1 949 056	1 097 553	851 503	163 063	157 148	16 938	474 342	40 012
Capital outlay	299 656	167 208	132 448	28 566	66 532	1 028	19 573	16 749
Education services:								
Education	849 218	359 593	489 625	631	-	-	488 994	-
Elementary and secondary education[1]	489 625	-	489 625	631	-	-	488 994	-
Capital outlay	19 575	-	19 575	2	-	-	19 573	-
Higher education[1]	323 061	323 061	-	-	-	-	-	-
Capital outlay	31 999	31 999	-	-	-	-	-	-
Other education[3]	36 532	36 532	-	-	-	-	-	-
Libraries	6 708	1 055	5 653	1 398	4 255	-	-	-
Social services and income maintenance:								
Public welfare	281 115	254 354	26 761	26 214	547	-	-	-
Hospitals	63 747	63 502	245	245	-	-	-	-
Health	28 639	21 845	6 794	3 466	3 114	-	-	214
Employment security administration	4 702	4 702	-	-	-	-	-	-
Veterans' services	377	377	-	-	-	-	-	-
Transportation:								
Highways[1]	248 017	155 225	92 792	54 298	24 555	13 939	-	-
Capital outlay	129 744	104 524	25 220	15 995	8 197	1 028	-	-
Air transportation	17 012	257	16 755	268	12 134	1	-	4 352
Parking facilities	2 029	-	2 029	9	2 020	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	1 356	-	1 356	-	1 356	-	-	-
Public safety:								
Police protection	40 755	6 908	33 847	11 491	22 356	-	-	-
Fire protection	15 325	-	15 325	213	11 285	128	-	3 699
Correction	21 658	15 181	6 477	6 249	228	-	-	-
Protective inspection and regulation	13 793	12 520	1 273	496	777	-	-	-
Environment and housing:								
Natural resources	91 284	70 503	20 781	15 515	-	-	-	5 266
Parks and recreation	42 050	3 491	38 559	871	11 415	-	-	26 273
Housing and community development	35 653	18 117	17 536	235	2 423	-	-	14 878
Sewerage[1]	21 608	-	21 608	462	21 146	-	-	-
Capital outlay	14 480	-	14 480	398	14 082	-	-	-
Solid waste management	14 892	-	14 892	134	14 758	-	-	-
Government administration:								
Financial administration	38 614	18 731	19 883	9 535	9 437	911	-	-
Judicial and legal	27 566	15 490	12 076	10 613	1 463	-	-	-
General public buildings	15 120	3 346	11 774	4 343	7 431	-	-	-
Other government administration	14 365	6 785	7 580	5 297	2 195	88	-	-
Interest on general debt	142 197	77 812	64 385	23 996	33 387	2	4 921	2 079
General expenditure, n.e.c.	210 912	154 967	55 945	15 650	37 398	2 897	-	-
Utility expenditure	49 860	-	49 860	-	49 860	-	-	-
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	143 552	139 649	3 903	-	3 903	-	-	-
Employee retirement	46 818	42 915	3 903	-	3 903	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
OHIO								
Revenue, total	**46 324 305**	**31 721 463**	**21 848 422**	**5 221 390**	**6 086 680**	**440 247**	**9 024 019**	**1 321 430**
General revenue	34 753 406	21 378 542	20 620 444	5 147 835	5 019 050	440 247	9 024 019	1 234 637
Intergovernmental revenue, total	6 350 579	5 755 502	7 840 657	2 150 917	968 178	131 051	4 281 699	554 156
From Federal Government[1]	6 350 579	5 548 900	801 679	74 401	321 059	2 884	19 385	383 950
Education	755 264	735 820	19 444	59	-	-	19 385	-
Public welfare	3 392 192	3 389 515	2 677	2 677	-	-	-	-
From State governments[1]	(2)	-	7 038 978	1 952 888	577 519	123 398	4 257 288	127 885
Education	(2)	-	4 293 410	36 122	-	-	4 257 288	-
Public welfare	(2)	-	909 826	904 873	4 745	208	-	-
From local governments	(2)	206 602	(2)	123 628	69 600	4 769	5 026	42 321
General revenue from own sources	28 402 827	15 623 040	12 779 787	2 996 918	4 050 872	309 196	4 742 320	680 481
Taxes	20 256 053	11 555 584	8 700 469	1 588 927	2 527 763	279 161	3 983 246	321 372
Property	5 916 257	10 501	5 905 756	1 016 066	473 374	254 900	3 974 653	186 763
General sales	4 170 499	3 574 539	595 960	461 351	-	-	-	134 609
Motor fuel	1 035 541	1 035 492	49	-	-	49	-	-
Motor vehicle license	445 072	399 016	46 056	37 511	7 767	778	-	-
Income—individual and corporation	6 742 756	4 847 383	1 895 373	-	1 886 780	-	8 593	-
Other taxes	1 945 928	1 688 653	257 275	73 999	159 842	23 434	-	-
Current charges, total[1]	4 866 113	2 383 697	2 482 416	833 238	906 947	6 193	466 636	269 402
Education	2 054 994	1 587 159	467 835	869	330	-	466 636	-
Hospitals	1 097 309	600 251	497 058	395 307	21 504	-	-	80 247
Miscellaneous revenue, total[1]	3 280 661	1 683 759	1 596 902	574 753	616 162	23 842	292 438	89 707
Interest earnings	1 678 216	677 923	1 000 293	400 566	346 175	13 447	171 553	68 552
Utility revenue	1 140 169	-	1 140 169	73 555	979 821	-	-	86 793
Liquor store revenue	372 799	372 799	-	-	-	-	-	-
Insurance trust revenue, total[1]	10 057 931	9 970 122	87 809	-	87 809	-	-	-
Employee retirement	6 888 888	6 801 079	87 809	-	87 809	-	-	-
Expenditure, total	**42 106 722**	**27 790 759**	**22 149 752**	**5 382 901**	**6 151 111**	**412 825**	**9 078 179**	**1 340 529**
By character and object:								
Intergovernmental, total	11 679	7 769 101	76 367	138 652	118 350	22 537	-	12 621
To Federal Government	11 679	11 679	-	-	-	-	-	-
To State governments	(2)	-	76 367	52 685	18 153	1 421	-	4 108
To local governments	(2)	7 757 422	(2)	85 967	100 197	21 116	-	8 513
Current operation	28 348 658	10 827 577	17 521 081	4 196 286	4 455 013	343 580	8 526 202	-
Capital outlay	4 332 806	1 918 688	2 414 118	514 879	1 131 998	45 514	443 193	278 536
Construction	3 324 010	1 537 389	1 786 621	415 698	869 688	18 143	280 027	203 067
Equipment, land, and existing structures	1 008 796	381 299	627 497	99 183	262 308	27 371	163 166	75 469
Assistance and subsidies	1 522 891	1 298 396	224 495	224 495	-	-	-	-
Interest on debt	1 684 382	797 471	886 911	308 589	392 596	1 194	108 784	75 748
Insurance benefits and repayments	5 232 682	5 179 526	53 156	-	53 156	-	-	-
Exhibit: Expenditure for salaries and wages	14 041 026	4 317 504	9 723 522	1 793 944	2 120 838	130 803	5 256 134	421 803
Direct expenditure by function, total	42 095 043	20 021 658	22 073 385	5 244 249	6 032 761	390 288	9 078 179	1 327 908
General expenditure	34 946 041	14 555 267	20 390 774	5 169 389	4 841 356	390 288	9 078 179	911 562
Current expenditure	30 951 886	12 636 864	18 315 022	4 668 033	3 954 885	344 774	8 634 986	712 344
Capital outlay	3 994 155	1 918 403	2 075 752	501 356	886 471	45 514	443 193	199 218
Education services:								
Education	12 467 999	3 447 012	9 020 987	51 592	-	-	8 969 395	-
Elementary and secondary education[1]	8 800 534	-	8 800 534	51 592	-	-	8 748 942	-
Capital outlay	423 273	-	423 273	14	-	-	423 259	-
Higher education[1]	3 181 618	2 961 165	220 453	-	-	-	220 453	-
Capital outlay	341 400	321 466	19 934	-	-	-	19 934	-
Other education[3]	485 847	485 847	-	-	-	-	-	-
Libraries	192 796	7 627	185 169	6 851	5 980	-	-	172 338
Social services and income maintenance:								
Public welfare	6 100 901	4 812 901	1 288 000	1 285 989	2 001	10	-	-
Hospitals	1 702 678	1 072 703	629 975	524 419	26 221	-	-	79 335
Health	1 285 813	356 125	929 688	808 758	110 245	5 079	-	5 606
Employment security administration	147 724	147 724	-	-	-	-	-	-
Veterans' services	581	581	-	-	-	-	-	-
Transportation:								
Highways[1]	2 504 510	1 378 546	1 125 964	402 556	576 453	146 955	-	-
Capital outlay	1 396 261	1 035 136	361 125	98 050	238 677	24 398	-	-
Air transportation	135 162	137	135 025	3 617	107 557	-	-	23 851
Parking facilities	22 190	-	22 190	2 592	19 598	-	-	-
Water transport and terminals	6 419	-	6 419	-	80	-	-	6 339
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	1 233 467	140 681	1 092 786	190 335	854 371	48 080	-	-
Fire protection	617 726	-	617 726	25	525 616	86 501	-	5 584
Correction	851 111	598 219	252 892	223 848	29 044	-	-	-
Protective inspection and regulation	180 384	126 806	53 578	8 491	45 003	84	-	-
Environment and housing:								
Natural resources	253 408	227 293	26 115	12 229	1 162	-	-	12 724
Parks and recreation	485 821	42 459	443 362	23 407	300 590	5 298	-	114 067
Housing and community development	614 281	33 391	580 890	41 890	221 429	3	-	317 568
Sewerage[1]	921 929	120 687	801 242	130 025	568 374	-	-	102 843
Capital outlay	412 399	118 106	294 293	38 705	205 331	-	-	50 257
Solid waste management	301 622	11 008	290 614	57 540	231 364	1 710	-	-
Government administration:								
Financial administration	804 299	477 905	326 394	135 309	169 854	21 231	-	-
Judicial and legal	644 621	102 529	542 092	408 199	133 292	601	-	-
General public buildings	371 113	119 305	251 808	143 230	100 536	8 042	-	-
Other government administration	270 784	53 051	217 733	91 509	107 226	18 998	-	-
Interest on general debt	1 561 385	797 471	763 914	303 187	279 899	1 194	108 784	70 850
General expenditure, n.e.c.	1 267 317	481 106	786 211	313 791	425 461	46 502	-	457
Utility expenditure	1 629 455	-	1 629 455	74 860	1 138 249	-	-	416 346
Liquor store expenditure	286 865	286 865	-	-	-	-	-	-
Insurance trust expenditure, total[1]	5 232 682	5 179 526	53 156	-	53 156	-	-	-
Employee retirement	2 797 894	2 744 738	53 156	-	53 156	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
OKLAHOMA								
Revenue, total	**11 200 246**	**7 819 349**	**5 185 629**	**705 219**	**2 191 237**	**-**	**2 238 010**	**115 270**
General revenue	9 557 103	6 654 808	4 717 027	698 779	1 754 072	-	2 238 010	90 273
Intergovernmental revenue, total	1 664 218	1 555 232	1 913 718	196 710	106 536	-	1 612 499	62 080
From Federal Government[1]	1 664 218	1 508 944	155 274	7 264	49 608	-	41 015	57 387
Education	320 874	279 859	41 015	-	-	-	41 015	-
Public welfare	815 999	815 967	32	32	-	-	-	-
From State governments[1]	(2)	-	1 758 444	174 371	55 050	-	1 527 549	1 474
Education	(2)	-	1 527 684	131	4	-	1 527 549	-
Public welfare	(2)	-	5 697	5 697	-	-	-	-
From local governments	(2)	46 288	(2)	15 075	1 878	-	43 935	3 219
General revenue from own sources	7 902 885	5 099 576	2 803 309	502 069	1 647 536	-	625 511	28 193
Taxes	5 306 556	3 861 985	1 444 571	223 393	705 672	-	514 144	1 362
Property	796 022	-	796 022	209 209	75 284	-	510 167	1 362
General sales	1 525 449	963 548	561 901	10 743	551 158	-	-	-
Motor fuel	330 819	330 819	-	-	-	-	-	-
Motor vehicle license	279 948	279 644	304	304	-	-	-	-
Income—individual and corporation	1 355 861	1 355 861	-	-	-	-	-	-
Other taxes	1 018 457	932 113	86 344	3 137	79 230	-	3 977	-
Current charges, total[1]	1 652 846	752 157	900 689	134 082	683 964	-	61 314	21 329
Education	487 107	425 792	61 315	1	-	-	61 314	-
Hospitals	616 471	195 243	421 228	91 856	329 372	-	-	-
Miscellaneous revenue, total[1]	943 483	485 434	458 049	144 594	257 900	-	50 053	5 502
Interest earnings	752 971	383 592	369 379	138 209	192 057	-	34 439	4 674
Utility revenue	659 400	215 150	444 250	179	419 074	-	-	24 997
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	973 743	949 391	24 352	6 261	18 091	-	-	-
Employee retirement	673 041	648 689	24 352	6 261	18 091	-	-	-
Expenditure, total	**10 736 335**	**7 266 779**	**5 367 212**	**726 491**	**2 158 367**	**-**	**2 397 830**	**131 160**
By character and object:								
Intergovernmental, total	36 880	1 931 607	2 929	42 642	5 943	-	-	980
To Federal Government	36 880	36 880	-	-	-	-	-	-
To State governments	(2)	-	2 929	2 793	94	-	-	42
To local governments	(2)	1 894 727	(2)	39 849	5 849	-	-	938
Current operation	7 652 515	3 469 232	4 183 283	493 175	1 605 186	-	2 084 922	-
Capital outlay	1 361 447	637 464	723 983	64 702	334 233	-	285 060	39 988
Construction	917 252	458 928	458 324	48 094	214 283	-	157 414	38 533
Equipment, land, and existing structures	444 195	178 536	265 659	16 608	119 950	-	127 646	1 455
Assistance and subsidies	204 012	204 006	6	6	-	-	-	-
Interest on debt	638 488	273 758	364 730	120 651	202 711	-	27 848	13 520
Insurance benefits and repayments	766 321	750 712	15 609	5 315	10 294	-	-	-
Exhibit: Expenditure for salaries and wages	4 026 654	1 495 726	2 530 928	245 788	778 931	-	1 483 793	22 416
Direct expenditure by function, total	10 699 455	5 335 172	5 364 283	683 849	2 152 424	-	2 397 830	130 180
General expenditure	9 233 717	4 339 295	4 894 422	678 231	1 712 733	-	2 397 830	105 628
Current expenditure	7 961 473	3 720 858	4 240 615	613 529	1 445 562	-	2 112 770	68 754
Capital outlay	1 272 244	618 437	653 807	64 702	267 171	-	285 060	36 874
Education services:								
Education	3 430 116	1 056 755	2 373 361	3 379	-	-	2 369 982	-
Elementary and secondary education[1]	2 384 851	11 490	2 373 361	3 379	-	-	2 369 982	-
Capital outlay	285 149	-	285 149	89	-	-	285 060	-
Higher education[1]	910 571	910 571	-	-	-	-	-	-
Capital outlay	88 055	88 055	-	-	-	-	-	-
Other education[3]	134 694	134 694	-	-	-	-	-	-
Libraries	30 003	3 683	26 320	17 564	8 756	-	-	-
Social services and income maintenance:								
Public welfare	1 218 966	1 206 004	12 962	11 601	1 361	-	-	-
Hospitals	745 661	313 290	432 371	103 795	328 576	-	-	-
Health	212 309	159 479	53 430	28 858	24 572	-	-	-
Employment security administration	41 931	41 931	-	-	-	-	-	-
Veterans' services	-	-	-	-	-	-	-	-
Transportation:								
Highways[1]	924 435	612 313	312 122	167 063	145 059	-	-	-
Capital outlay	541 792	470 358	71 434	12 399	59 035	-	-	-
Air transportation	79 918	31	79 887	-	79 887	-	-	-
Parking facilities	6 915	-	6 915	386	6 529	-	-	-
Water transport and terminals	3 391	-	3 391	-	29	-	-	3 362
Transit subsidies	10	-	10	10	-	-	-	-
Public safety:								
Police protection	277 175	41 473	235 702	29 547	206 155	-	-	-
Fire protection	157 024	-	157 024	282	156 106	-	-	636
Correction	237 733	197 187	40 546	40 060	486	-	-	-
Protective inspection and regulation	57 685	50 186	7 499	573	6 926	-	-	-
Environment and housing:								
Natural resources	100 166	89 585	10 581	5 801	260	-	-	4 520
Parks and recreation	140 982	42 062	98 920	13 670	85 250	-	-	-
Housing and community development	117 016	7 098	109 918	227	23 614	-	-	86 077
Sewerage[1]	148 887	-	148 887	115	148 192	-	-	580
Capital outlay	66 030	-	66 030	-	66 030	-	-	-
Solid waste management	87 424	259	87 165	630	86 395	-	-	140
Government administration:								
Financial administration	219 708	143 656	76 052	36 539	39 513	-	-	-
Judicial and legal	104 024	67 460	36 564	19 649	16 915	-	-	-
General public buildings	54 542	12 725	41 817	20 618	21 199	-	-	-
Other government administration	96 676	27 876	68 800	20 759	48 041	-	-	-
Interest on general debt	505 411	181 693	323 718	120 593	164 979	-	27 848	10 298
General expenditure, n.e.c.	235 009	84 549	150 460	36 512	113 933	-	-	15
Utility expenditure	699 417	245 165	454 252	303	429 397	-	-	24 552
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	766 321	750 712	15 609	5 315	10 294	-	-	-
Employee retirement	535 109	519 500	15 609	5 315	10 294	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
OREGON								
Revenue, total	**13 304 066**	**8 201 014**	**6 686 900**	**1 316 403**	**1 585 636**	**-**	**3 025 709**	**907 985**
General revenue	10 887 560	6 353 331	6 118 077	1 315 831	1 210 536	-	3 025 709	714 834
Intergovernmental revenue, total	2 179 987	1 857 741	1 906 094	680 376	218 649	-	1 022 565	133 337
From Federal Government[1]	2 179 987	1 822 639	357 348	147 108	35 483	-	66 038	108 719
Education	365 405	299 367	66 038	-	-	-	66 038	-
Public welfare	682 352	682 352	-	-	-	-	-	-
From State governments[1]	(2)	-	1 548 746	515 547	117 661	-	900 181	15 357
Education	(2)	-	901 427	1 246	-	-	900 181	-
Public welfare	(2)	-	21 278	19 167	-	-	-	2 111
From local governments	(2)	35 102	(2)	17 721	65 505	-	56 346	9 261
General revenue from own sources	8 707 573	4 495 590	4 211 983	635 455	991 887	-	2 003 144	581 497
Taxes	5 894 353	3 029 829	2 864 524	373 534	565 850	-	1 700 148	224 992
Property	2 563 813	142	2 563 671	307 602	410 848	-	1 700 148	145 073
General sales	-	-	-	-	-	-	-	-
Motor fuel	267 141	258 969	8 172	8 172	-	-	-	-
Motor vehicle license	248 073	243 259	4 814	4 814	-	-	-	-
Income—individual and corporation	2 132 779	2 132 779	-	-	-	-	-	-
Other taxes	682 547	394 680	287 867	52 946	155 002	-	-	79 919
Current charges, total[1]	1 465 782	611 276	854 506	158 213	233 955	-	173 552	288 786
Education	462 724	289 172	173 552	-	-	-	73 552	-
Hospitals	305 590	191 778	113 812	5 402	18 709	-	-	89 701
Miscellaneous revenue, total[1]	1 347 438	854 485	492 953	103 708	192 082	-	129 444	67 719
Interest earnings	963 415	656 319	307 096	63 394	113 483	-	81 020	49 199
Utility revenue	567 932	-	567 932	572	374 209	-	-	193 151
Liquor store revenue	162 031	162 031	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 686 543	1 685 652	891	-	891	-	-	-
Employee retirement	1 130 871	1 129 980	891	-	891	-	-	-
Expenditure, total	**12 316 915**	**7 248 922**	**6 674 972**	**1 332 536**	**1 573 007**	**-**	**3 007 952**	**890 842**
By character and object:								
Intergovernmental, total	-	1 600 306	6 673	87 279	31 708	-	-	17 051
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	6 673	3 900	280	-	-	2 493
To local governments	(2)	1 600 306	(2)	83 379	31 428	-	-	14 558
Current operation	8 400 312	3 367 377	5 032 935	1 051 394	1 140 318	-	2 841 223	-
Capital outlay	1 433 621	730 252	703 369	174 043	256 872	-	119 211	153 243
Construction	1 071 429	620 777	450 652	119 591	205 138	-	21 723	104 200
Equipment, land, and existing structures	362 192	109 475	252 717	54 452	51 734	-	97 488	49 043
Assistance and subsidies	230 384	230 343	41	41	-	-	-	-
Interest on debt	715 364	465 565	249 799	19 779	111 312	-	47 518	71 190
Insurance benefits and repayments	887 876	855 079	32 797	-	32 797	-	-	-
Exhibit: Expenditure for salaries and wages	4 245 954	1 463 690	2 782 264	421 184	506 740	-	1 602 415	251 925
Direct expenditure by function, total	12 316 915	5 648 616	6 668 299	1 245 257	1 541 299	-	3 007 952	873 791
General expenditure	10 610 550	4 691 773	5 918 777	1 243 977	1 123 459	-	3 007 952	543 389
Current expenditure	9 298 847	3 962 789	5 336 058	1 070 597	929 152	-	2 888 741	447 568
Capital outlay	1 311 703	728 984	582 719	173 380	194 307	-	119 211	95 821
Education services:								
Education	3 896 765	936 331	2 960 434	-	-	-	2 960 434	-
Elementary and secondary education[1]	2 626 457	-	2 626 457	-	-	-	2 626 457	-
Capital outlay	102 154	-	102 154	-	-	-	102 154	-
Higher education[1]	1 140 381	806 404	333 977	-	-	-	333 977	-
Capital outlay	154 704	137 647	17 057	-	-	-	17 057	-
Other education[3]	129 927	129 927	-	-	-	-	-	-
Libraries	56 227	2 695	53 532	26 141	27 391	-	-	-
Social services and income maintenance:								
Public welfare	1 172 644	1 144 097	28 547	24 604	-	-	-	3 943
Hospitals	453 671	333 374	120 297	6 407	18 593	-	-	95 297
Health	312 192	93 891	218 301	210 208	7 685	-	-	408
Employment security administration	34 300	34 300	-	-	-	-	-	-
Veterans' services	17 882	17 882	-	-	-	-	-	-
Transportation:								
Highways[1]	818 407	452 887	365 520	216 097	146 416	-	-	3 007
Capital outlay	487 642	367 977	119 665	70 473	47 376	-	-	1 816
Air transportation	51 822	-	51 822	2 454	10 784	-	-	38 584
Parking facilities	5 862	-	5 862	-	5 862	-	-	-
Water transport and terminals	99 637	-	99 637	-	-	-	-	99 637
Transit subsidies	1 522	557	965	916	49	-	-	-
Public safety:								
Police protection	333 906	63 280	270 626	80 284	190 342	-	-	-
Fire protection	197 653	-	197 653	5	117 333	-	-	80 315
Correction	335 715	212 999	122 716	122 258	458	-	-	-
Protective inspection and regulation	99 534	72 234	27 300	5 719	21 581	-	-	-
Environment and housing:								
Natural resources	238 919	193 944	44 975	16 956	-	-	-	28 019
Parks and recreation	147 054	25 336	121 718	17 650	72 448	-	-	31 620
Housing and community development	166 169	31 226	134 943	7 325	44 482	-	-	83 136
Sewerage[1]	229 203	988	228 215	64 022	157 471	-	-	6 722
Capital outlay	96 795	-	96 795	38 399	56 700	-	-	1 696
Solid waste management	52 671	4 644	48 027	28 416	10 431	-	-	9 180
Government administration:								
Financial administration	257 333	153 543	103 790	61 088	42 702	-	-	-
Judicial and legal	171 518	110 886	60 632	46 437	14 195	-	-	-
General public buildings	147 859	87 195	60 664	36 716	23 948	-	-	-
Other government administration	160 090	31 904	128 186	75 922	52 264	-	-	-
Interest on general debt	651 362	465 565	185 797	19 779	64 370	-	47 518	54 130
General expenditure, n.e.c.	500 633	222 015	278 618	174 573	94 654	-	-	9 391
Utility expenditure	716 725	-	716 725	1 280	385 043	-	-	330 402
Liquor store expenditure	101 764	101 764	-	-	-	-	-	-
Insurance trust expenditure, total[1]	887 876	855 079	32 797	-	32 797	-	-	-
Employee retirement	481 317	448 520	32 797	-	32 797	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
PENNSYLVANIA								
Revenue, total	**44 239 271**	**27 085 979**	**24 034 241**	**3 364 748**	**5 499 642**	**1 341 223**	**10 216 036**	**4 151 075**
General revenue	37 415 398	22 154 860	22 141 487	3 186 421	4 510 751	1 315 918	10 216 036	3 450 844
Intergovernmental revenue, total	6 453 714	5 633 430	7 701 233	1 409 270	966 171	193 233	4 373 340	1 297 702
From Federal Government[1]	6 453 714	5 571 081	882 633	49 898	178 234	17 149	32 689	604 663
Education	880 797	845 116	35 681	2 840	152	-	32 689	-
Public welfare	2 995 918	2 994 586	1 332	1 332	-	-	-	-
From State governments[1]	(2)	-	6 818 600	1 352 007	660 253	163 672	4 266 119	376 549
Education	(2)	-	4 269 325	746	1 814	-	4 266 119	646
Public welfare	(2)	-	664 052	571 001	93 051	-	-	-
From local governments	(2)	62 349	(2)	7 365	127 684	12 412	74 532	316 490
General revenue from own sources	30 961 684	16 521 430	14 440 254	1 777 151	3 544 580	1 122 685	5 842 696	2 153 142
Taxes	22 571 133	13 021 344	9 549 789	1 120 139	2 523 125	732 066	5 167 058	7 401
Property	6 719 724	157 714	6 562 010	1 098 041	813 765	317 256	4 332 048	900
General sales	4 197 700	4 197 700	-	-	-	-	-	-
Motor fuel	722 713	722 713	-	-	-	-	-	-
Motor vehicle license	446 355	446 355	-	-	-	-	-	-
Income—individual and corporation	6 248 194	4 286 622	1 961 572	-	1 215 564	263 208	482 800	-
Other taxes	4 236 447	3 210 240	1 026 207	22 098	493 796	151 602	352 210	6 501
Current charges, total[1]	4 043 806	1 662 879	2 380 927	413 203	647 722	251 624	373 532	694 846
Education	1 369 617	990 414	379 203	-	-	-	373 532	5 671
Hospitals	337 974	322 518	15 456	14 794	-	-	-	662
Miscellaneous revenue, total[1]	4 346 745	1 837 207	2 509 538	243 809	373 733	138 995	302 106	1 450 895
Interest earnings	2 812 633	780 993	2 031 640	145 936	199 761	59 195	230 663	1 396 085
Utility revenue	1 460 573	-	1 460 573	-	748 777	11 838	-	699 958
Liquor store revenue	642 161	642 161	-	-	-	-	-	-
Insurance trust revenue, total[1]	4 721 139	4 288 958	432 181	178 327	240 114	13 467	-	273
Employee retirement	3 279 146	2 846 965	432 181	178 327	240 114	13 467	-	273
Expenditure, total	**44 811 427**	**26 709 513**	**25 042 272**	**3 459 967**	**5 464 157**	**1 339 663**	**10 904 135**	**4 354 214**
By character and object:								
Intergovernmental, total	83 188	6 896 859	126 587	112 243	145 915	37 572	116 319	194 502
To Federal Government	83 188	83 188		-	-	-	-	-
To State governments	(2)	-	126 587	7 695	2 314	2	116 319	357
To local governments	(2)	6 813 671	(2)	104 548	143 601	37 570	-	194 145
Current operation	29 574 428	12 155 435	17 418 993	2 662 059	4 148 158	1 060 081	9 548 695	-
Capital outlay	4 803 406	1 788 994	3 014 412	444 034	487 627	209 690	988 224	884 837
Construction	3 978 353	1 533 959	2 444 394	355 784	394 960	139 991	841 125	712 534
Equipment, land, and existing structures	825 053	255 035	570 018	88 250	92 667	69 699	147 099	172 303
Assistance and subsidies	1 713 551	1 713 544	7	7	-	-	-	-
Interest on debt	3 293 667	943 134	2 350 533	152 115	331 218	28 671	250 897	1 587 632
Insurance benefits and repayments	3 656 086	3 211 547	444 539	89 509	351 239	3 649	-	142
Exhibit: Expenditure for salaries and wages	13 547 037	3 588 010	9 959 027	1 054 508	1 829 021	446 322	5 792 584	836 592
Direct expenditure by function, total	44 728 239	19 812 654	24 915 585	3 347 724	5 318 242	1 302 091	10 787 816	4 159 712
General expenditure	38 190 120	15 982 155	22 207 965	3 258 215	4 147 803	1 287 664	10 787 816	2 726 467
Current expenditure	33 868 940	14 203 136	19 665 804	2 814 181	3 742 949	1 079 543	9 799 592	2 229 539
Capital outlay	4 321 180	1 779 019	2 542 161	444 034	404 854	208 121	988 224	496 928
Education services:								
Education	13 446 917	2 898 415	10 548 502	2 840	-	-	10 536 919	8 743
Elementary and secondary education[1]	10 240 647	61 074	10 179 573	2 840	-	-	10 167 990	8 743
Capital outlay	1 031 525	59 840	971 685	-	-	-	962 942	8 743
Higher education[1]	2 127 135	1 758 206	368 929	-	-	-	368 929	-
Capital outlay	201 955	176 673	25 282	-	-	-	25 282	-
Other education[3]	1 079 135	1 079 135	-	-	-	-	-	-
Libraries	103 296	8 496	94 800	26 169	51 375	16 516	-	740
Social services and income maintenance:								
Public welfare	6 084 530	5 120 871	963 659	746 745	216 591	323	-	-
Hospitals	1 104 241	1 018 378	85 863	72 655	13 195	13	-	-
Health	1 036 379	293 705	742 674	475 723	260 811	2 647	-	3 493
Employment security administration	140 677	140 677	-	-	-	-	-	-
Veterans' services	2 375	2 375	-	-	-	-	-	-
Transportation:								
Highways[1]	2 839 671	2 071 499	768 172	81 351	294 008	369 374	-	23 439
Capital outlay	1 404 425	1 153 652	250 773	47 820	85 345	117 168	-	440
Air transportation	332 213	14 982	317 231	231 564	60 928	79	-	24 660
Parking facilities	114 019	-	114 019	6 236	3 047	466	-	104 270
Water transport and terminals	6 558	5 058	1 500	-	1 500	-	-	-
Transit subsidies	191	-	191	191	-	-	-	-
Public safety:								
Police protection	1 163 045	287 917	875 128	30 251	626 884	217 993	-	-
Fire protection	322 894	-	322 894	2 994	253 684	66 216	-	-
Correction	956 070	521 676	434 394	301 734	132 655	5	-	-
Protective inspection and regulation	148 104	107 142	40 962	1 963	27 159	11 840	-	-
Environment and housing:								
Natural resources	388 089	368 828	19 261	18 900	346	-	-	15
Parks and recreation	369 703	73 252	296 451	46 822	145 646	52 655	-	51 328
Housing and community development	685 644	10 381	675 263	89 365	158 755	5 612	-	421 531
Sewerage[1]	834 383	-	834 383	120	280 687	110 226	-	443 350
Capital outlay	263 984	-	263 984	106	47 002	6 659	-	210 217
Solid waste management	556 232	32 253	523 979	61 911	276 720	63 834	-	121 514
Government administration:								
Financial administration	565 699	337 697	228 002	98 321	98 907	30 774	-	-
Judicial and legal	619 163	147 960	471 203	282 205	175 673	13 325	-	-
General public buildings	320 454	59 891	260 563	97 680	123 791	39 092	-	-
Other government administration	487 801	168 573	319 228	85 724	118 896	114 608	-	-
Interest on general debt	3 083 880	943 134	2 140 746	152 115	222 858	28 258	250 897	1 486 618
General expenditure, n.e.c.	2 477 892	1 348 995	1 128 897	344 636	603 687	143 808	-	36 736
Utility expenditure	2 263 081	-	2 263 081	-	819 200	10 778	-	1 433 103
Liquor store expenditure	618 952	618 952	-	-	-	-	-	-
Insurance trust expenditure, total[1]	3 656 086	3 211 547	444 539	89 509	351 239	3 649	-	142
Employee retirement	2 015 073	1 570 534	444 539	89 509	351 239	3 649	-	142

See footnotes at end of table

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
RHODE ISLAND								
Revenue, total	**4 263 335**	**3 103 933**	**1 623 445**	**-**	**891 618**	**625 521**	**47 252**	**102 524**
General revenue	3 660 026	2 592 301	1 531 768	-	826 742	616 432	47 252	84 812
Intergovernmental revenue, total	827 585	783 104	508 524	-	275 881	176 349	46 769	52 995
From Federal Government[1]	827 585	740 233	87 352	-	26 767	8 432	61	52 092
Education	100 164	87 755	12 409	-	5 258	7 090	61	-
Public welfare	372 612	372 612	-	-	-	-	-	-
From State governments[1]	(2)	-	421 172	-	240 457	165 412	15 080	223
Education	(2)	-	337 584	-	181 711	140 793	15 080	-
Public welfare	(2)	-	26 588	-	22 710	3 878	-	-
From local governments	(2)	42 871	(2)	-	8 657	2 505	31 628	680
General revenue from own sources	2 832 441	1 809 197	1 023 244	-	550 861	440 083	483	31 817
Taxes	2 140 776	1 256 652	884 124	-	472 649	403 418	-	8 057
Property	883 146	9 835	873 311	-	467 181	398 073	-	8 057
General sales	448 402	448 402	-	-	-	-	-	-
Motor fuel	74 602	74 602	-	-	-	-	-	-
Motor vehicle license	51 934	51 934	-	-	-	-	-	-
Income—individual and corporation	475 213	475 213	-	-	-	-	-	-
Other taxes	207 479	196 666	10 813	-	5 468	5 345	-	-
Current charges, total[1]	284 363	196 749	87 614	-	46 017	21 559	8	20 030
Education	149 878	146 660	3 218	-	1 634	1 576	8	-
Hospitals	7 124	7 124	-	-	-	-	-	-
Miscellaneous revenue, total[1]	407 302	355 796	51 506	-	32 195	15 106	475	3 730
Interest earnings	330 960	302 567	28 393	-	16 658	8 066	331	3 338
Utility revenue	70 584	6 442	64 142	-	38 421	8 009	-	17 712
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	532 725	505 190	27 535	-	26 455	1 080	-	-
Employee retirement	326 415	298 880	27 535	-	26 455	1 080	-	-
Expenditure, total	**4 530 704**	**3 287 625**	**1 678 276**	**-**	**917 060**	**645 461**	**41 682**	**101 501**
By character and object:								
Intergovernmental, total	12 757	447 817	137	-	3 648	22 514	-	1 403
To Federal Government	12 757	12 757	-	-	-	-	-	-
To State governments	(2)	-	137	-	-	35	-	102
To local governments	(2)	435 060	(2)	-	3 648	22 479	-	1 301
Current operation	2 949 899	1 581 967	1 367 932	-	778 402	549 483	40 047	-
Capital outlay	481 236	323 377	157 859	-	65 935	55 461	761	35 702
Construction	384 844	260 373	124 471	-	55 407	36 711	-	32 353
Equipment, land, and existing structures	96 392	63 004	33 388	-	10 528	18 750	761	3 349
Assistance and subsidies	164 357	143 967	20 390	-	19 075	1 315	-	-
Interest on debt	330 312	289 186	41 126	-	16 279	16 253	874	7 720
Insurance benefits and repayments	535 467	501 311	34 156	-	33 721	435	-	-
Exhibit: Expenditure for salaries and wages	1 354 558	586 657	767 901	-	440 946	289 606	23 014	14 335
Direct expenditure by function, total	4 517 947	2 839 808	1 678 139	-	913 412	622 947	41 682	100 098
General expenditure	3 882 618	2 301 759	1 580 859	-	847 096	612 983	41 682	79 098
Current expenditure	3 420 195	1 990 029	1 430 166	-	781 387	559 052	40 921	48 806
Capital outlay	462 423	311 730	150 693	-	65 709	53 931	761	30 292
Education services:								
Education	1 212 779	367 898	844 881	-	428 681	375 392	40 808	-
Elementary and secondary education[1]	844 881	-	844 881	-	428 681	375 392	40 808	-
Capital outlay	43 200	-	43 200	-	26 068	16 371	761	-
Higher education[1]	278 235	278 235	-	-	-	-	-	-
Capital outlay	15 040	15 040	-	-	-	-	-	-
Other education[3]	89 663	89 663	-	-	-	-	-	-
Libraries	18 460	3 912	14 548	-	8 167	6 381	-	-
Social services and income maintenance:								
Public welfare	636 770	610 472	26 298	-	22 818	3 480	-	-
Hospitals	112 944	112 944	-	-	-	-	-	-
Health	144 486	141 678	2 808	-	1 297	1 511	-	-
Employment security administration	22 837	22 837	-	-	-	-	-	-
Veterans' services	-	-	-	-	-	-	-	-
Transportation:								
Highways[1]	245 555	194 402	51 153	-	23 069	28 016	-	68
Capital outlay	176 306	170 317	5 989	-	2 415	3 574	-	-
Air transportation	12 995	12 995	-	-	-	-	-	-
Parking facilities	227	-	227	-	227	-	-	-
Water transport and terminals	5 015	3 232	1 783	-	1 614	169	-	-
Transit subsidies	17 023	17 023	-	-	-	-	-	-
Public safety:								
Police protection	129 622	20 583	109 039	-	68 673	40 366	-	-
Fire protection	104 943	-	104 943	-	72 873	23 534	-	8 536
Correction	92 086	92 086	-	-	-	-	-	-
Protective inspection and regulation	26 915	19 158	7 757	-	5 549	2 208	-	-
Environment and housing:								
Natural resources	28 136	28 096	40	-	-	-	-	40
Parks and recreation	65 704	22 088	43 616	-	28 015	15 601	-	-
Housing and community development	108 872	20 391	88 481	-	22 980	1 191	-	64 310
Sewerage[1]	92 608	47 804	44 804	-	21 563	23 241	-	-
Capital outlay	43 244	27 664	15 580	-	3 431	12 149	-	-
Solid waste management	69 122	41 094	28 028	-	17 110	10 881	-	37
Government administration:								
Financial administration	63 915	43 066	20 849	-	12 581	8 268	-	-
Judicial and legal	66 319	59 150	7 169	-	5 421	1 748	-	-
General public buildings	24 864	11 887	12 977	-	7 304	5 673	-	-
Other government administration	50 827	27 402	23 425	-	11 404	12 021	-	-
Interest on general debt	325 115	289 175	35 940	-	14 115	15 165	874	5 786
General expenditure, n.e.c.	204 479	92 386	112 093	-	73 635	38 137	-	321
Utility expenditure	99 862	36 738	63 124	-	32 595	9 529	-	21 000
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	535 467	501 311	34 156	-	33 721	435	-	-
Employee retirement	233 590	199 434	34 156	-	33 721	435	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91 —Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
SOUTH CAROLINA								
Revenue, total	**13 257 094**	**9 288 857**	**5 906 366**	**1 554 142**	**1 038 320**	**-**	**2 799 143**	**664 071**
General revenue	10 682 357	7 407 573	5 212 913	1 539 918	606 988	-	2 799 143	416 174
Intergovernmental revenue, total	2 243 241	2 133 314	2 048 056	251 314	104 252	-	1 729 413	112 387
From Federal Government[1]	2 243 241	2 049 324	193 917	59 800	36 733	-	9 129	88 255
Education	376 595	367 466	9 129	-	-	-	9 129	-
Public welfare	1 155 349	1 132 271	23 078	23 078	-	-	-	-
From State governments[1]	(2)	-	1 854 139	187 259	51 745	-	1 598 881	16 254
Education	(2)	-	1 598 881	-	-	-	1 598 881	-
Public welfare	(2)	-	8 933	8 931	2	-	-	-
From local governments	(2)	83 990	(2)	4 255	15 774	-	121 403	7 878
General revenue from own sources	8 439 116	5 274 259	3 164 857	1 288 604	502 736	-	1 069 730	303 787
Taxes	5 556 617	3 933 214	1 623 403	411 893	298 102	-	859 713	53 695
Property	1 507 382	11 954	1 495 428	392 740	193 403	-	856 088	53 197
General sales	1 437 473	1 437 473	-	-	-	-	-	-
Motor fuel	340 112	340 112	-	-	-	-	-	-
Motor vehicle license	72 463	72 463	-	-	-	-	-	-
Income - individual and corporation	1 538 081	1 538 081	-	-	-	-	-	-
Other taxes	661 106	533 131	127 975	19 153	104 699	-	3 625	498
Current charges, total[1]	2 067 443	916 556	1 150 887	731 680	127 709	-	121 086	170 412
Education	591 411	470 325	121 086	-	-	-	121 086	-
Hospitals	960 144	296 713	663 431	606 316	-	-	-	57 115
Miscellaneous revenue, total[1]	815 056	424 489	390 567	145 031	76 925	-	88 931	79 680
Interest earnings	551 581	296 890	254 691	107 006	48 026	-	43 437	56 222
Utility revenue	1 243 816	553 980	689 836	14 224	427 715	-	-	247 897
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 330 921	1 327 304	3 617	-	3 617	-	-	-
Employee retirement	1 077 584	1 073 967	3 617	-	3 617	-	-	-
Expenditure, total	**13 279 486**	**8 970 344**	**6 344 069**	**1 662 902**	**1 119 834**	**-**	**2 909 029**	**671 400**
By character and object:								
Intergovernmental, total	-	2 007 109	27 818	38 983	2 477	-	762	4 692
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	27 818	26 916	18	-	762	122
To local governments	(2)	2 007 109	(2)	12 067	2 459	-	-	4 570
Current operation	9 635 067	5 048 748	4 586 319	1 274 075	796 323	-	2 515 921	-
Capital outlay	1 656 647	692 390	964 257	237 500	258 951	-	307 954	159 852
Construction	1 203 579	503 470	700 109	142 001	194 496	-	231 448	132 164
Equipment, land, and existing structures	453 068	188 920	264 148	95 499	64 455	-	76 506	27 688
Assistance and subsidies	166 040	166 040	-	-	-	-	-	-
Interest on debt	765 315	367 849	397 466	112 344	57 850	-	84 392	142 880
Insurance benefits and repayments	692 441	688 208	4 233	-	4 233	-	-	-
Exhibit: Expenditure for salaries and wages	4 813 921	2 012 432	2 801 489	629 823	359 660	-	1 703 390	108 616
Direct expenditure by function, total	13 279 486	6 963 235	6 316 251	1 623 919	1 117 357	-	2 908 267	666 708
General expenditure	11 171 320	5 691 372	5 479 948	1 599 129	623 794	-	2 908 267	348 758
Current expenditure	9 819 570	5 094 332	4 725 238	1 374 706	506 130	-	2 600 313	244 089
Capital outlay	1 351 750	597 040	754 710	224 423	117 664	-	307 954	104 669
Education services:								
Education	4 236 511	1 412 636	2 823 875	-	-	-	2 823 875	-
Elementary and secondary education[1]	2 852 205	28 330	2 823 875	-	-	-	2 823 875	-
Capital outlay	307 976	22	307 954	-	-	-	307 954	-
Higher education[1]	1 172 838	1 172 838	-	-	-	-	-	-
Capital outlay	65 550	65 550	-	-	-	-	-	-
Other education[3]	211 468	211 468	-	-	-	-	-	-
Libraries	53 866	3 470	50 396	49 666	730	-	-	-
Social services and income maintenance:								
Public welfare	1 540 592	1 529 607	10 985	10 823	162	-	-	-
Hospitals	1 190 933	487 973	702 960	649 687	-	-	-	53 273
Health	480 136	407 076	73 060	67 962	2 437	-	-	2 661
Employment security administration	49 788	49 788	-	-	-	-	-	-
Veterans' services	620	620	-	-	-	-	-	-
Transportation:								
Highways[1]	610 173	496 871	113 302	70 871	42 431	-	-	-
Capital outlay	359 533	337 318	22 215	14 321	7 894	-	-	-
Air transportation	54 198	3 544	50 654	7 457	1 737	-	-	41 460
Parking facilities	3 949	-	3 949	-	3 949	-	-	-
Water transport and terminals	50 921	50 921	-	-	-	-	-	-
Transit subsidies	1 585	-	1 585	6	1 579	-	-	-
Public safety:								
Police protection	316 154	83 691	232 463	110 894	121 569	-	-	-
Fire protection	117 577	-	117 577	25 294	67 073	-	-	25 210
Correction	371 496	314 469	57 027	55 867	1 160	-	-	-
Protective inspection and regulation	50 024	39 130	10 894	5 170	5 724	-	-	-
Environment and housing:								
Natural resources	147 576	143 854	3 722	1 155	1 003	-	-	1 564
Parks and recreation	132 742	39 446	93 296	16 040	55 674	-	-	21 582
Housing and community development	107 847	18 089	89 758	3 292	20 669	-	-	65 797
Sewerage[1]	175 111	-	175 111	4 305	80 118	-	-	90 688
Capital outlay	90 717	-	90 717	293	45 244	-	-	45 180
Solid waste management	113 580	-	113 580	58 650	50 416	-	-	4 514
Government administration:								
Financial administration	182 521	113 011	69 510	51 887	17 623	-	-	-
Judicial and legal	109 528	31 330	78 198	68 878	9 320	-	-	-
General public buildings	86 493	22 125	64 368	55 071	9 297	-	-	-
Other government administration	147 363	31 009	116 354	70 374	45 980	-	-	-
Interest on general debt	468 536	217 178	251 358	110 303	16 857	-	84 392	39 806
General expenditure, n.e.c.	371 500	195 534	175 966	105 477	68 286	-	-	2 203
Utility expenditure	1 415 725	583 655	832 070	24 790	489 330	-	-	317 950
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	692 441	688 208	4 233	-	4 233	-	-	-
Employee retirement	441 475	437 242	4 233	-	4 233	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
SOUTH DAKOTA								
Revenue, total	**2 460 605**	**1 597 245**	**1 099 247**	**162 471**	**385 245**	**15 395**	**532 425**	**38 608**
General revenue	2 159 799	1 411 633	984 053	162 471	262 803	15 395	532 425	25 856
Intergovernmental revenue, total	551 149	505 291	281 745	36 733	24 353	2 691	217 959	14 906
From Federal Government[1]	551 149	501 905	49 244	4 106	7 876	24	23 327	13 911
Education	91 559	68 232	23 327	-	-	-	23 327	-
Public welfare	205 128	205 055	73	13	60	-	-	-
From State governments[1]	(2)	-	232 501	30 064	14 340	1 153	186 551	393
Education	(2)	-	186 555	-	4	-	186 551	-
Public welfare	(2)	-	1 417	359	1 058	-	-	-
From local governments	(2)	3 386	(2)	2 563	2 137	1 514	8 081	602
General revenue from own sources	1 608 650	906 342	702 308	125 738	238 450	12 704	314 466	10 950
Taxes	1 046 488	528 248	518 240	95 575	135 835	11 799	273 595	1 436
Property	407 209	-	407 209	85 892	49 049	8 542	262 290	1 436
General sales	337 112	247 974	89 138	-	80 963	-	8 175	-
Motor fuel	78 686	78 686	-	-	-	-	-	-
Motor vehicle license	50 580	38 174	12 406	7 621	1 633	3 152	-	-
Income—individual and corporation	38 606	38 578	28	-	6	22	-	-
Other taxes	134 295	124 836	9 459	2 062	4 184	83	3 130	
Current charges, total[1]	242 557	134 556	108 001	14 081	70 359	45	15 960	7 5[illegible]
Education	96 147	80 187	15 960	-	-	-	15 960	-
Hospitals	20 819	3 169	17 650	4 160	13 490	-	-	-
Miscellaneous revenue, total[1]	319 605	243 538	76 067	16 082	32 256	860	24 911	1 958
Interest earnings	246 716	196 012	50 704	12 092	22 876	694	13 374	1 668
Utility revenue	88 898	-	88 898	-	76 146	-	-	12 752
Liquor store revenue	18 563	-	18 563	-	18 563	-	-	-
Insurance trust revenue, total[1]	193 345	185 612	7 733	-	7 733	-	-	-
Employee retirement	179 253	171 520	7 733	-	7 733	-	-	-
Expenditure, total	**2 284 766**	**1 416 513**	**1 141 935**	**157 277**	**386 074**	**12 615**	**551 938**	**35 724**
By character and object:								
Intergovernmental, total	14	270 004	3 692	4 109	855	204	-	217
To Federal Government	14	14	-	-	-	-	-	-
To State governments	(2)	-	3 692	3 637	11	-	-	44
To local governments	(2)	269 990	(2)	472	844	204	-	173
Current operation	1 660 931	747 757	913 174	137 675	245 968	11 812	517 719	-
Capital outlay	336 274	171 364	164 910	12 135	120 452	584	27 681	4 058
Construction	263 505	136 535	126 970	9 204	98 310	517	16 651	2 288
Equipment, land, and existing structures	72 769	34 829	37 940	2 931	22 142	67	11 030	1 770
Assistance and subsidies	29 136	28 996	140	140	-	-	-	-
Interest on debt	173 574	138 066	35 508	3 218	15 823	15	6 538	9 914
Insurance benefits and repayments	63 302	60 326	2 976	-	2 976	-	-	-
Exhibit: Expenditure for salaries and wages	757 135	291 688	465 447	57 060	98 302	240	303 869	5 976
Direct expenditure by function, total	2 284 752	1 146 509	1 138 243	153 168	385 219	12 411	551 938	35 507
General expenditure	2 073 520	1 086 183	987 337	153 168	247 212	12 411	551 938	22 608
Current expenditure	1 792 332	914 819	877 513	141 033	181 824	11 827	524 257	18 572
Capital outlay	281 188	171 364	109 824	12 135	65 388	584	27 681	4 036
Education services:								
Education	747 437	202 025	545 412	12	-	-	545 400	-
Elementary and secondary education[1]	545 412	-	545 412	12	-	-	545 400	-
Capital outlay	27 681	-	27 681	-	-	-	27 681	-
Higher education[1]	171 286	171 286	-	-	-	-	-	-
Capital outlay	15 302	15 302	-	-	-	-	-	-
Other education[3]	30 739	30 739	-	-	-	-	-	-
Libraries	9 896	2 569	7 327	1 103	6 224	-	-	-
Social services and income maintenance:								
Public welfare	221 300	211 558	9 742	6 933	2 809	-	-	-
Hospitals	55 721	36 235	19 486	4 251	15 235	-	-	-
Health	62 623	55 378	7 245	3 787	3 457	1	-	-
Employment security administration	13 023	13 023	-	-	-	-	-	-
Veterans' services	583	583	-	-	-	-	-	-
Transportation:								
Highways[1]	310 402	195 579	114 823	60 292	43 658	10 873	-	-
Capital outlay	164 813	135 911	28 902	8 922	19 396	584	-	-
Air transportation	9 414	555	8 859	260	8 589	-	-	10
Parking facilities	1 147	-	1 147	-	1 147	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	1 891	-	1 891	-	1 891	-	-	-
Public safety:								
Police protection	53 470	13 277	40 193	11 976	28 203	14	-	-
Fire protection	18 198	-	18 198	1 102	15 614	782	-	700
Correction	36 506	28 220	8 286	7 821	465	-	-	-
Protective inspection and regulation	6 770	5 725	1 045	413	632	-	-	-
Environment and housing:								
Natural resources	65 467	56 533	8 934	3 885	-	-	-	5 049
Parks and recreation	34 466	9 999	24 467	1 864	22 602	1	-	-
Housing and community development	22 370	7 787	14 583	246	3 998	-	-	10 339
Sewerage[1]	23 800	-	23 800	-	22 350	-	-	1 450
Capital outlay	9 921	-	9 921	-	9 557	-	-	364
Solid waste management	8 516	-	8 516	726	7 768	-	-	22
Government administration:								
Financial administration	49 285	22 892	26 393	13 869	12 225	299	-	-
Judicial and legal	23 244	13 521	9 723	9 154	569	-	-	-
General public buildings	11 412	3 644	7 768	6 746	1 022	-	-	-
Other government administration	22 046	10 812	11 234	8 344	2 890	-	-	-
Interest on general debt	165 013	138 066	26 947	3 218	12 225	15	6 538	4 951
General expenditure, n.e.c.	99 520	58 202	41 318	7 166	33 639	426	-	87
Utility expenditure	130 728	-	130 728	-	117 829	-	-	12 899
Liquor store expenditure	17 202	-	17 202	-	17 202	-	-	-
Insurance trust expenditure, total[1]	63 302	60 326	2 976	-	2 976	-	-	-
Employee retirement	51 959	48 983	2 976	-	2 976	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
TENNESSEE								
Revenue, total	**18 614 523**	**9 544 386**	**11 194 847**	**4 360 185**	**6 767 489**	**-**	**59 474**	**626 446**
General revenue	13 646 583	8 384 829	7 386 464	4 284 368	3 200 088	-	59 474	461 281
Intergovernmental revenue, total	3 062 110	2 772 431	2 414 389	1 357 397	1 372 548	-	54 877	248 314
From Federal Government[1]	3 062 110	2 731 190	330 920	31 569	66 463	-	142	232 746
Education	497 359	459 571	37 788	24 056	13 590	-	142	-
Public welfare	1 488 292	1 488 292	-	-	-	-	-	-
From State governments[1]	(2)	-	2 083 469	1 278 309	762 328	-	34 063	8 769
Education	(2)	-	1 415 580	940 199	441 318	-	34 063	-
Public welfare	(2)	-	17 261	8 964	8 297	-	-	-
From local governments	(2)	41 241	(2)	47 519	543 757	-	20 672	6 799
General revenue from own sources	10 584 473	5 612 398	4 972 075	2 926 971	1 827 540	-	4 597	212 967
Taxes	6 983 776	4 310 573	2 673 203	1 670 680	1 002 520	-	-	3
Property	1 630 034	-	1 630 034	963 140	666 891	-	-	3
General sales	3 101 080	2 363 252	737 828	591 234	146 594	-	-	-
Motor fuel	635 248	635 248	-	-	-	-	-	-
Motor vehicle license	212 414	152 357	60 057	41 540	18 517	-	-	-
Income—individual and corporation	442 576	442 575	1	-	1	-	-	-
Other taxes	962 424	717 141	245 283	74 766	170 517	-	-	-
Current charges, total[1]	2 573 934	879 885	1 694 049	1 026 999	512 232	-	2 658	152 160
Education	583 534	478 191	105 343	68 218	34 467	-	2 658	-
Hospitals	1 193 311	288 108	905 203	814 907	90 296	-	-	-
Miscellaneous revenue, total[1]	1 026 763	421 940	604 823	229 292	312 788	-	1 939	60 804
Interest earnings	679 234	255 353	423 881	164 197	229 000	-	1 335	29 349
Utility revenue	3 609 453	-	3 609 453	57 730	3 386 558	-	-	165 165
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	1 358 487	1 159 557	198 930	18 087	180 843	-	-	-
Employee retirement	1 081 693	882 763	198 930	18 087	180 843	-	-	-
Expenditure, total	**18 177 095**	**9 237 787**	**11 426 562**	**4 384 287**	**6 747 773**	**-**	**63 475**	**663 649**
By character and object:								
Intergovernmental, total	-	2 460 175	27 079	415 604	40 965	-	-	3 132
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	27 079	25 912	795	-	-	372
To local governments	(2)	2 460 175	(2)	389 692	40 170	-	-	2 760
Current operation	13 490 248	4 623 892	8 866 356	3 339 714	5 470 420	-	56 222	-
Capital outlay	2 501 743	1 044 358	1 457 385	399 343	799 211	-	5 390	253 441
Construction	1 855 483	865 859	989 624	269 098	501 640	-	3 877	215 009
Equipment, land, and existing structures	646 260	178 499	467 761	130 245	297 571	-	1 513	38 432
Assistance and subsidies	269 664	269 056	608	270	338	-	-	-
Interest on debt	828 701	198 556	630 145	215 471	318 932	-	1 863	93 879
Insurance benefits and repayments	773 542	641 750	131 792	13 885	117 907	-	-	-
Exhibit: Expenditure for salaries and wages	5 681 814	1 868 810	3 813 004	1 873 503	1 809 915	-	41 811	87 775
Direct expenditure by function, total	18 177 095	6 777 612	11 399 483	3 968 683	6 706 808	-	63 475	660 517
General expenditure	13 655 803	6 135 862	7 519 941	3 898 889	3 101 614	-	63 475	455 963
Current expenditure	11 550 752	5 091 504	6 459 248	3 503 029	2 630 399	-	58 085	267 735
Capital outlay	2 105 051	1 044 358	1 060 693	395 860	471 215	-	5 390	188 228
Education services:								
Education	4 550 433	1 716 782	2 833 651	1 761 120	1 010 919	-	61 612	-
Elementary and secondary education[1]	2 833 651	-	2 833 651	1 761 120	1 010 919	-	61 612	-
Capital outlay	197 410	-	197 410	135 785	56 225	-	5 390	-
Higher education[1]	1 445 858	1 445 858	-	-	-	-	-	-
Capital outlay	220 939	220 939	-	-	-	-	-	-
Other education[3]	270 924	270 924	-	-	-	-	-	-
Libraries	40 653	3 714	36 939	12 744	24 195	-	-	-
Social services and income maintenance:								
Public welfare	1 624 759	1 537 132	87 627	70 799	16 828	-	-	-
Hospitals	1 297 643	391 388	906 255	805 701	100 554	-	-	-
Health	428 388	310 504	117 884	87 090	30 794	-	-	-
Employment security administration	61 779	61 779	-	-	-	-	-	-
Veterans' services	1 679	1 679	-	-	-	-	-	-
Transportation:								
Highways[1]	1 223 681	808 660	415 021	240 130	174 870	-	-	21
Capital outlay	806 252	681 174	125 078	64 455	60 623	-	-	-
Air transportation	154 824	134	154 690	3 940	4 615	-	-	146 135
Parking facilities	1 510	-	1 510	-	1 510	-	-	-
Water transport and terminals	307	-	307	-	307	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	437 179	57 474	379 705	99 924	279 781	-	-	-
Fire protection	204 884	-	204 884	11 770	193 114	-	-	-
Correction	464 623	337 396	127 227	97 455	29 772	-	-	-
Protective inspection and regulation	66 144	50 055	16 089	5 893	10 196	-	-	-
Environment and housing:								
Natural resources	123 324	110 005	13 319	7 508	2 252	-	-	3 559
Parks and recreation	285 915	61 178	224 737	37 279	187 351	-	-	107
Housing and community development	297 258	37 763	259 495	7 443	34 717	-	-	217 335
Sewerage[1]	297 541	2 122	295 419	2 681	279 779	-	-	12 959
Capital outlay	147 374	17	147 357	2 268	140 923	-	-	4 166
Solid waste management	136 856	6 607	130 249	34 399	95 336	-	-	514
Government administration:								
Financial administration	198 704	102 002	96 702	51 053	45 649	-	-	-
Judicial and legal	192 378	76 387	115 991	88 957	27 034	-	-	-
General public buildings	82 671	20 569	62 102	39 460	22 642	-	-	-
Other government administration	115 940	30 755	85 185	49 352	35 833	-	-	-
Interest on general debt	694 275	198 556	495 719	214 894	203 630	-	1 863	75 332
General expenditure, n.e.c.	672 455	213 221	459 234	169 297	289 936	-	-	1
Utility expenditure	3 747 750	-	3 747 750	55 909	3 487 287	-	-	204 554
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	773 542	641 750	131 792	13 885	117 907	-	-	-
Employee retirement	460 839	329 047	131 792	13 885	117 907	-	-	-

See footnotes at end of table.

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Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
TEXAS								
Revenue, total	**62 401 862**	**33 772 746**	**36 744 823**	**5 156 712**	**11 724 344**	**-**	**15 511 747**	**4 732 322**
General revenue	52 589 444	28 818 616	31 886 535	5 147 396	7 862 735	-	15 511 747	3 744 959
Intergovernmental revenue, total	8 470 565	7 632 301	8 953 971	730 466	598 141	-	7 467 889	537 777
From Federal Government[1]	8 470 565	7 605 216	865 349	143 418	291 403	-	119 631	310 897
Education	1 816 510	1 690 102	126 408	-	6 777	-	119 631	-
Public welfare	3 729 559	3 690 232	39 327	37 938	1 389	-	-	-
From State governments[1]	(2)	-	8 088 622	447 269	198 477	-	7 312 413	130 463
Education	(2)	-	7 312 434	-	21	-	7 312 413	-
Public welfare	(2)	-	146 581	131 750	14 831	-	-	-
From local governments	(2)	27 085	(2)	139 779	108 261	-	35 845	96 417
General revenue from own sources	44 118 879	21 186 315	22 932 564	4 416 930	7 264 594	-	8 043 858	3 207 182
Taxes	30 488 390	16 016 913	14 471 477	2 635 251	4 007 724	-	6 837 400	991 102
Property	11 786 765	-	11 786 765	2 288 193	2 224 387	-	6 824 075	450 110
General sales	10 094 362	8 294 921	1 799 441	105 496	1 152 979	-	-	540 966
Motor fuel	1 509 299	1 509 285	14	-	14	-	-	-
Motor vehicle license	897 310	725 608	171 702	171 675	27	-	-	-
Income—individual and corporation	162	-	162	-	162	-	-	-
Other taxes	6 200 492	5 487 099	713 393	69 887	630 155	-	13 325	26
Current charges, total[1]	7 202 372	2 239 674	4 962 698	909 573	1 937 401	-	746 945	1 368 779
Education	2 194 026	1 447 081	746 945	-	-	-	746 945	-
Hospitals	1 898 695	461 829	1 436 866	540 846	97 136	-	-	798 884
Miscellaneous revenue, total[1]	6 428 117	2 929 728	3 498 389	872 106	1 319 469	-	459 513	847 301
Interest earnings	4 535 662	1 737 551	2 798 111	678 397	950 216	-	363 277	806 221
Utility revenue	4 350 670	-	4 350 670	458	3 366 149	-	-	984 063
Liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue, total[1]	5 461 748	4 954 130	507 618	8 858	495 460	-	-	3 300
Employee retirement	4 695 302	4 187 684	507 618	8 858	495 460	-	-	3 300
Expenditure, total	**58 087 159**	**29 525 988**	**36 874 545**	**5 431 377**	**11 627 396**	**-**	**15 557 599**	**4 573 931**
By character and object:								
Intergovernmental, total	6	8 288 581	24 799	28 691	146 309	-	12 496	153 061
To Federal Government	6	-	6	6	-	-	-	-
To State governments	(2)	-	24 793	8 851	3 018	-	12 496	428
To local governments	(2)	8 288 581	(2)	19 834	143 291	-	-	152 633
Current operation	39 489 226	14 470 535	25 018 691	3 972 365	7 362 947	-	13 683 379	-
Capital outlay	7 619 964	2 603 965	5 015 999	654 374	2 247 939	-	1 312 539	801 147
Construction	5 053 114	1 872 806	3 180 308	445 747	1 782 087	-	348 765	603 709
Equipment, land, and existing structures	2 566 850	731 159	1 835 691	208 627	465 852	-	963 774	197 438
Assistance and subsidies	1 064 864	1 064 316	548	548	-	-	-	-
Interest on debt	4 792 811	598 499	4 194 312	773 070	1 635 698	-	549 185	1 236 359
Insurance benefits and repayments	2 737 240	2 500 092	237 148	2 329	234 503	-	-	316
Exhibit: Expenditure for salaries and wages	21 559 104	4 822 609	16 736 495	2 002 207	3 541 049	-	10 235 401	957 838
Direct expenditure by function, total	58 087 153	21 237 407	36 849 746	5 402 686	11 481 087	-	15 545 103	4 420 870
General expenditure	50 232 975	18 737 315	31 495 660	5 400 075	7 878 547	-	15 545 103	2 671 935
Current expenditure	43 755 529	16 133 350	27 622 179	4 745 704	6 402 812	-	14 232 564	2 241 099
Capital outlay	6 477 446	2 603 965	3 873 481	654 371	1 475 735	-	1 312 539	430 836
Education services:								
Education	19 914 402	4 912 377	15 002 025	332	5 775	-	14 995 918	-
Elementary and secondary education[1]	13 930 846	128 978	13 801 868	332	5 775	-	13 795 761	-
Capital outlay	1 203 425	-	1 203 425	-	-	-	1 203 425	-
Higher education[1]	5 533 016	4 332 859	1 200 157	-	-	-	1 200 157	-
Capital outlay	452 665	343 551	109 114	-	-	-	109 114	-
Other education[3]	450 540	450 540	-	-	-	-	-	-
Libraries	171 843	6 721	165 122	29 603	135 519	-	-	-
Social services and income maintenance:								
Public welfare	5 525 074	5 391 565	133 509	117 131	16 378	-	-	-
Hospitals	3 517 210	1 308 704	2 208 506	1 191 145	106 830	-	-	910 531
Health	1 026 687	453 945	572 742	215 570	212 526	-	-	144 646
Employment security administration	213 233	213 233	-	-	-	-	-	-
Veterans' services	9 746	9 746	-	-	-	-	-	-
Transportation:								
Highways[1]	4 053 726	2 605 760	1 447 966	663 403	784 563	-	-	-
Capital outlay	2 385 179	1 797 690	587 489	230 760	356 729	-	-	-
Air transportation	418 045	-	418 045	14 103	259 842	-	-	144 100
Parking facilities	15 287	-	15 287	6 088	9 199	-	-	-
Water transport and terminals	156 148	-	156 148	1 253	11 124	-	-	143 771
Transit subsidies	627	-	627	-	627	-	-	-
Public safety:								
Police protection	1 839 665	206 626	1 633 039	330 288	1 302 751	-	-	-
Fire protection	747 591	-	747 591	10 504	732 179	-	-	4 908
Correction	1 533 982	915 980	618 002	597 847	20 155	-	-	-
Protective inspection and regulation	276 198	206 360	69 838	2 986	66 852	-	-	-
Environment and housing:								
Natural resources	587 574	382 169	205 405	68 396	34 164	-	-	102 845
Parks and recreation	747 533	49 035	698 498	78 957	611 634	-	-	7 907
Housing and community development	435 066	7 680	427 386	12 819	147 937	-	-	266 630
Sewerage[1]	1 149 917	-	1 149 917	2 478	903 614	-	-	243 825
Capital outlay	498 083	-	498 083	844	388 296	-	-	108 943
Solid waste management	490 307	94 324	395 983	7 831	382 005	-	-	6 147
Government administration:								
Financial administration	871 025	287 981	583 044	317 353	265 691	-	-	-
Judicial and legal	740 142	177 826	562 316	457 873	104 443	-	-	-
General public buildings	364 197	91 496	272 701	154 006	118 695	-	-	-
Other government administration	396 811	90 124	306 687	147 590	159 097	-	-	-
Interest on general debt	3 634 361	598 499	3 035 862	773 070	1 023 040	-	549 185	690 567
General expenditure, n.e.c.	1 396 578	727 164	669 414	199 449	463 907	-	-	6 058
Utility expenditure	5 116 938	-	5 116 938	282	3 368 037	-	-	1 748 619
Liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure, total[1]	2 737 240	2 500 092	237 148	2 329	234 503	-	-	316
Employee retirement	1 890 203	1 653 055	237 148	2 329	234 503	-	-	316

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments: Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
UTAH								
Revenue, total	**7 040 497**	**4 343 966**	**3 748 786**	**536 100**	**832 890**	**-**	**1 356 823**	**1 063 502**
General revenue	5 399 664	3 662 138	2 789 781	536 100	605 814	-	1 356 823	331 573
Intergovernmental revenue, total	1 090 820	1 015 897	1 127 178	114 596	59 568	-	899 226	94 317
From Federal Government[1]	1 090 820	976 451	114 369	23 579	21 436	-	12 166	57 188
Education	299 895	287 729	12 166	-	-	-	12 166	-
Public welfare	393 377	393 174	203	203	-	-	-	-
From State governments[1]	(2)	-	1 012 809	87 663	31 554	-	887 042	6 550
Education	(2)	-	887 042	-	-	-	887 042	-
Public welfare	(2)	-	17 392	17 392	-	-	-	-
From local governments	(2)	39 446	(2)	3 354	6 578	-	18	30 579
General revenue from own sources	4 308 844	2 646 241	1 662 603	421 504	546 246	-	457 597	237 256
Taxes	2 833 197	1 860 817	972 380	268 687	290 794	-	359 372	53 527
Property	736 697	278	736 419	211 756	112 048	-	359 372	53 243
General sales	899 480	739 633	159 847	41 778	118 069	-	-	-
Motor fuel	131 057	131 057	-	-	-	-	-	-
Motor vehicle license	41 507	41 497	10	10	-	-	-	-
Income—individual and corporation	797 378	797 378	-	-	-	-	-	-
Other taxes	227 078	150 974	76 104	15 143	60 677	-	-	284
Current charges, total[1]	846 246	502 501	343 745	74 141	164 986	-	43 317	61 301
Education	338 383	295 066	43 317	-	-	-	43 317	-
Hospitals	197 284	175 243	22 041	16 427	1 705	-	-	3 909
Miscellaneous revenue, total[1]	629 401	282 923	346 478	78 676	90 466	-	54 908	122 428
Interest earnings	470 570	205 843	264 727	57 162	58 483	-	33 012	116 070
Utility revenue	959 005	-	959 005	-	227 076	-	-	731 929
Liquor store revenue	67 975	67 975	-	-	-	-	-	-
Insurance trust revenue, total[1]	613 853	613 853	-	-	-	-	-	-
Employee retirement	387 257	387 257	-	-	-	-	-	-
Expenditure, total	**6 869 091**	**4 108 339**	**3 825 133**	**515 273**	**895 065**	**-**	**1 406 717**	**1 068 500**
By character and object:								
Intergovernmental, total	1 660	1 060 590	5 451	21 691	8 281	-	-	35 901
To Federal Government	1 660	1 660	-	-	-	-	-	-
To State governments	(2)	-	5 451	1 053	177	-	-	4 221
To local governments	(2)	1 058 930	(2)	20 638	8 104	-	-	31 680
Current operation	4 313 726	2 100 773	2 212 953	383 381	591 367	-	1 238 205	-
Capital outlay	891 071	316 883	574 188	52 863	229 568	-	130 493	161 264
Construction	582 145	200 828	381 317	37 908	151 284	-	68 849	123 276
Equipment, land, and existing structures	308 926	116 055	192 871	14 955	78 284	-	61 644	37 988
Assistance and subsidies	123 587	123 587	-	-	-	-	-	-
Interest on debt	736 981	140 594	596 387	57 338	65 849	-	38 019	435 181
Insurance benefits and repayments	365 912	365 912	-	-	-	-	-	-
Exhibit: Expenditure for salaries and wages	2 256 723	884 471	1 372 252	171 815	342 196	-	800 235	58 006
Direct expenditure by function, total	6 867 431	3 047 749	3 819 682	493 582	886 784	-	1 406 717	1 032 599
General expenditure	5 337 132	2 631 708	2 705 424	493 528	669 051	-	1 406 717	136 128
Current expenditure	4 613 176	2 314 907	2 298 269	440 665	484 859	-	1 276 224	96 521
Capital outlay	723 956	316 801	407 155	52 863	184 192	-	130 493	39 607
Education services:								
Education	2 254 378	885 680	1 368 698	-	-	-	1 368 698	-
Elementary and secondary education[1]	1 368 698	-	1 368 698	-	-	-	1 368 698	-
Capital outlay	130 493	-	130 493	-	-	-	130 493	-
Higher education[1]	804 345	804 345	-	-	-	-	-	-
Capital outlay	86 876	86 876	-	-	-	-	-	-
Other education[3]	81 335	81 335	-	-	-	-	-	-
Libraries	30 407	3 554	26 853	14 723	12 130	-	-	-
Social services and income maintenance:								
Public welfare	542 740	530 402	12 338	12 338	-	-	-	-
Hospitals	233 717	212 173	21 544	16 391	1 705	-	-	3 448
Health	149 803	74 856	74 947	70 739	1 629	-	-	2 579
Employment security administration	41 716	41 716	-	-	-	-	-	-
Veterans' services	69	69	-	-	-	-	-	-
Transportation:								
Highways[1]	374 296	249 454	124 842	42 765	81 767	-	-	310
Capital outlay	194 680	159 207	35 473	5 168	30 156	-	-	149
Air transportation	81 196	1 730	79 466	739	78 727	-	-	-
Parking facilities	1 286	-	1 286	-	1 286	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	161 796	28 352	133 444	44 900	88 544	-	-	-
Fire protection	62 021	-	62 021	12 177	48 237	-	-	1 607
Correction	141 247	91 610	49 637	49 637	-	-	-	-
Protective inspection and regulation	20 635	17 947	2 688	2 247	441	-	-	-
Environment and housing:								
Natural resources	96 672	80 295	16 377	6 443	-	-	-	9 934
Parks and recreation	113 882	19 571	94 311	24 222	65 076	-	-	5 013
Housing and community development	116 367	24 565	91 802	2 723	51 707	-	-	37 372
Sewerage[1]	86 505	-	86 505	-	42 126	-	-	44 379
Capital outlay	36 484	-	36 484	-	13 905	-	-	22 579
Solid waste management	39 403	4 281	35 122	7 265	21 391	-	-	6 466
Government administration:								
Financial administration	117 095	64 257	52 838	33 173	19 665	-	-	-
Judicial and legal	86 538	56 637	29 901	22 020	7 881	-	-	-
General public buildings	36 033	14 074	21 959	5 847	16 112	-	-	-
Other government administration	62 531	14 601	47 930	16 125	31 805	-	-	-
Interest on general debt	295 963	140 594	155 369	57 284	47 369	-	38 019	12 697
General expenditure, n.e.c.	190 836	75 290	115 546	51 770	51 453	-	-	12 323
Utility expenditure	1 114 258	-	1 114 258	54	217 733	-	-	896 471
Liquor store expenditure	50 129	50 129	-	-	-	-	-	-
Insurance trust expenditure, total[1]	365 912	365 912	-	-	-	-	-	-
Employee retirement	174 142	174 142	-	-	-	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
VERMONT								
Revenue, total	**2 446 557**	**1 703 027**	**1 009 521**	**2 897**	**174 010**	**186 599**	**616 685**	**35 340**
General revenue	2 190 840	1 548 168	908 663	2 897	97 361	178 000	616 685	19 730
Intergovernmental revenue, total	480 358	454 298	292 051	79	20 824	35 376	228 215	13 567
From Federal Government[1]	480 358	450 943	29 415	11	16 128	1 710	1 846	9 720
Education	73 568	71 722	1 846	-	-	-	1 846	-
Public welfare	217 342	217 342	-	-	-	-	-	-
From State governments[1]	(2)	-	262 636	68	2 686	32 886	225 359	1 637
Education	(2)	-	225 359	-	-	-	225 359	-
Public welfare	(2)	-	-	-	-	-	-	-
From local governments	(2)	3 355	(2)	-	2 010	780	1 010	2 210
General revenue from own sources	1 710 482	1 093 870	616 612	2 818	76 537	142 624	388 470	6 163
Taxes	1 202 628	684 519	518 109	2 649	44 822	113 256	356 774	608
Property	524 477	9 785	514 692	2 649	43 118	111 543	356 774	608
General sales	125 611	125 611	-	-	-	-	-	-
Motor fuel	52 213	52 213	-	-	-	-	-	-
Motor vehicle license	35 353	35 353	-	-	-	-	-	-
Income—individual and corporation	284 904	284 904	-	-	-	-	-	-
Other taxes	180 070	176 653	3 417	-	1 704	1 713	-	-
Current charges, total[1]	268 507	205 681	62 826	59	22 763	20 242	15 328	4 434
Education	188 441	173 113	15 328	-	-	-	15 328	-
Hospitals	2 043	2 043	-	-	-	-	-	-
Miscellaneous revenue, total[1]	239 347	203 670	35 677	110	8 952	9 126	16 368	1 121
Interest earnings	134 254	113 606	20 648	75	4 516	3 954	11 137	966
Utility revenue	97 699	-	97 699	-	73 507	8 582	-	15 610
Liquor store revenue	28 233	28 233	-	-	-	-	-	-
Insurance trust revenue, total[1]	129 785	126 626	3 159	-	3 142	17	-	-
Employee retirement	69 623	66 464	3 159	-	3 142	17	-	-
Expenditure, total	**2 444 905**	**1 735 886**	**996 182**	**2 719**	**176 893**	**183 078**	**598 505**	**38 191**
By character and object:								
Intergovernmental, total	10 154	297 218	99	28	848	1 900	-	527
To Federal Government	10 154	10 154	-	-	-	-	-	-
To State governments	(2)	-	99	28	55	16	-	-
To local governments	(2)	287 064	(2)	-	793	1 884	-	527
Current operation	1 885 568	1 026 835	858 733	2 320	133 998	153 603	568 812	-
Capital outlay	192 882	109 864	83 018	360	26 985	23 532	23 083	9 058
Construction	132 358	79 287	53 071	65	17 355	14 707	12 748	8 196
Equipment, land, and existing structures	60 524	30 577	29 947	295	9 630	8 825	10 335	862
Assistance and subsidies	89 207	89 207	-	-	-	-	-	-
Interest on debt	138 927	110 966	27 961	11	13 442	4 022	6 610	3 876
Insurance benefits and repayments	103 437	101 796	1 641	-	1 620	21	-	-
Exhibit: Expenditure for salaries and wages	807 124	348 751	458 373	1 333	44 368	49 540	358 613	4 519
Direct expenditure by function, total	2 434 751	1 438 668	996 083	2 691	176 045	181 178	598 505	37 664
General expenditure	2 191 201	1 309 556	881 645	2 691	96 785	170 542	598 505	13 122
Current expenditure	2 014 672	1 199 778	814 894	2 331	75 299	151 271	575 422	10 571
Capital outlay	176 529	109 778	66 751	360	21 486	19 271	23 083	2 551
Education services:								
Education	900 398	308 503	591 895	-	-	-	591 895	-
Elementary and secondary education[1]	591 895	-	591 895	-	-	-	591 895	-
Capital outlay	23 083	-	23 083	-	-	-	23 083	-
Higher education[1]	251 439	251 439	-	-	-	-	-	-
Capital outlay	15 819	15 819	-	-	-	-	-	-
Other education[3]	57 064	57 064	-	-	-	-	-	-
Libraries	6 725	2 169	4 556	-	1 449	3 107	-	-
Social services and income maintenance:								
Public welfare	335 951	335 352	599	-	1	598	-	-
Hospitals	22 977	22 971	6	-	-	6	-	-
Health	44 849	41 453	3 396	-	1 008	2 388	-	-
Employment security administration	9 192	9 192	-	-	-	-	-	-
Veterans' services	75	75	-	-	-	-	-	-
Transportation:								
Highways[1]	230 394	148 514	81 880	-	12 481	69 395	-	4
Capital outlay	75 809	63 820	11 989	-	3 067	8 922	-	-
Air transportation	5 698	1 621	4 077	-	4 077	-	-	-
Parking facilities	2 030	-	2 030	-	1 817	213	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	2 021	2 011	10	-	-	10	-	-
Public safety:								
Police protection	49 127	22 933	26 194	687	12 144	13 363	-	-
Fire protection	17 182	-	17 182	1	7 250	9 087	-	844
Correction	30 362	30 309	53	26	-	27	-	-
Protective inspection and regulation	11 648	11 562	86	-	38	48	-	-
Environment and housing:								
Natural resources	45 886	45 801	85	-	-	-	-	85
Parks and recreation	17 704	9 162	8 542	1	4 013	4 528	-	-
Housing and community development	45 117	28 954	16 163	-	3 629	1 623	-	10 911
Sewerage[1]	36 715	-	36 715	-	23 781	12 852	-	82
Capital outlay	19 428	-	19 428	-	14 244	5 184	-	-
Solid waste management	14 545	2 300	12 245	-	2 865	9 287	-	93
Government administration:								
Financial administration	55 491	34 228	21 263	97	3 462	17 704	-	-
Judicial and legal	26 436	25 002	1 434	519	650	265	-	-
General public buildings	36 864	34 641	2 223	469	1 013	741	-	-
Other government administration	17 266	9 923	7 343	682	3 016	3 645	-	-
Interest on general debt	125 536	110 966	14 570	11	3 323	3 535	6 610	1 091
General expenditure, n.e.c.	101 012	71 914	29 098	198	10 768	18 120	-	12
Utility expenditure	112 797	-	112 797	-	77 640	10 615	-	24 542
Liquor store expenditure	27 316	27 316	-	-	-	-	-	-
Insurance trust expenditure, total[1]	103 437	101 796	1 641	-	1 620	21	-	-
Employee retirement	37 354	35 713	1 641	-	1 620	21	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
VIRGINIA								
Revenue, total	**23 493 279**	**14 522 813**	**12 646 932**	**6 733 706**	**5 300 330**	**-**	**-**	**735 981**
General revenue	20 330 392	12 431 333	11 575 525	6 378 603	4 610 650	-	-	709 357
Intergovernmental revenue, total	2 727 209	2 520 128	3 883 547	2 209 960	1 691 731	-	-	104 941
From Federal Government[1]	2 727 209	2 356 812	370 397	70 464	272 393	-	-	27 540
Education	709 598	619 560	90 038	9 700	80 338	-	-	-
Public welfare	1 019 044	1 018 605	439	291	148	-	-	-
From State governments[1]	(2)	-	3 513 150	2 098 249	1 372 660	-	-	42 241
Education	(2)	-	2 412 375	1 581 790	830 585	-	-	-
Public welfare	(2)	-	269 092	124 569	144 523	-	-	-
From local governments	(2)	163 316	(2)	41 247	46 678	-	-	35 160
General revenue from own sources	17 603 183	9 911 205	7 691 978	4 168 643	2 918 919	-	-	604 416
Taxes	12 319 669	6 852 365	5 467 304	3 310 569	2 152 810	-	-	3 925
Property	4 012 596	17 271	3 995 325	2 613 631	1 381 694	-	-	-
General sales	2 051 259	1 558 873	492 386	261 865	230 521	-	-	-
Motor fuel	617 607	617 586	21	-	21	-	-	-
Motor vehicle license	332 558	245 912	86 646	51 760	34 886	-	-	-
Income—individual and corporation	3 521 137	3 521 117	20	-	20	-	-	-
Other taxes	1 784 512	891 606	892 906	383 313	505 668	-	-	3 925
Current charges, total[1]	3 236 733	1 758 775	1 477 958	470 616	468 302	-	-	539 040
Education	1 149 151	957 821	191 330	120 916	70 414	-	-	-
Hospitals	831 289	614 284	217 005	-	10 463	-	-	206 542
Miscellaneous revenue, total[1]	2 046 781	1 300 065	746 716	387 458	297 807	-	-	61 451
Interest earnings	1 123 242	575 256	547 986	296 168	201 864	-	-	49 954
Utility revenue	804 028	-	804 028	183 268	594 136	-	-	26 624
Liquor store revenue	258 863	258 863	-	-	-	-	-	-
Insurance trust revenue, total[1]	2 099 996	1 832 617	267 379	171 835	95 544	-	-	-
Employee retirement	1 903 135	1 635 756	267 379	171 835	95 544	-	-	-
Expenditure, total	**22 874 860**	**13 351 971**	**13 092 496**	**7 040 913**	**5 467 408**	**-**	**-**	**798 204**
By character and object:								
Intergovernmental, total	-	3 492 960	76 647	228 167	60 605	-	-	1 904
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	76 647	73 269	3 376	-	-	2
To local governments	(2)	3 492 960	(2)	154 898	57 229	-	-	1 902
Current operation	16 542 501	6 911 212	9 631 289	5 357 891	4 273 398	-	-	-
Capital outlay	3 275 345	1 221 245	2 054 100	1 035 443	770 189	-	-	248 468
Construction	2 683 436	1 067 805	1 615 631	789 676	598 126	-	-	227 829
Equipment, land, and existing structures	591 909	153 440	438 469	245 767	172 063	-	-	20 639
Assistance and subsidies	560 740	493 025	67 715	36 146	31 569	-	-	-
Interest on debt	1 142 671	478 340	664 331	300 819	276 935	-	-	86 577
Insurance benefits and repayments	892 348	755 189	137 159	82 447	54 712	-	-	-
Exhibit: Expenditure for salaries and wages	8 896 193	3 079 501	5 816 692	3 294 788	2 279 314	-	-	242 590
Direct expenditure by function, total	22 874 860	9 859 011	13 015 849	6 812 746	5 406 803	-	-	796 300
General expenditure	20 861 360	8 896 540	11 964 820	6 460 625	4 760 228	-	-	743 967
Current expenditure	17 799 065	7 676 035	10 123 030	5 525 320	4 098 377	-	-	499 333
Capital outlay	3 062 295	1 220 505	1 841 790	935 305	661 851	-	-	244 634
Education services:								
Education	7 953 830	2 375 088	5 578 742	3 690 270	1 888 472	-	-	-
Elementary and secondary education[1]	5 578 742	-	5 578 742	3 690 270	1 888 472	-	-	-
Capital outlay	636 861	-	636 861	466 187	170 674	-	-	-
Higher education[1]	2 062 667	2 062 667	-	-	-	-	-	-
Capital outlay	169 228	169 228	-	-	-	-	-	-
Other education[3]	312 421	312 421	-	-	-	-	-	-
Libraries	140 079	7 116	132 963	73 765	42 989	-	-	16 209
Social services and income maintenance:								
Public welfare	2 051 578	1 558 230	493 348	283 785	209 563	-	-	-
Hospitals	1 133 936	881 478	252 458	21	12 099	-	-	240 338
Health	658 269	417 413	240 856	142 216	98 122	-	-	518
Employment security administration	70 455	70 455	-	-	-	-	-	-
Veterans' services	2 785	2 785	-	-	-	-	-	-
Transportation:								
Highways[1]	2 046 011	1 544 831	501 180	180 659	290 432	-	-	30 089
Capital outlay	1 161 570	903 856	257 714	131 372	107 864	-	-	18 478
Air transportation	295 661	14 825	280 836	4 347	28 666	-	-	247 823
Parking facilities	13 453	-	13 453	1 941	11 512	-	-	-
Water transport and terminals	42 691	41 992	699	7	692	-	-	-
Transit subsidies	2 391	-	2 391	1 155	1 236	-	-	-
Public safety:								
Police protection	713 589	133 942	579 647	270 401	309 246	-	-	-
Fire protection	363 103	-	363 103	177 839	185 264	-	-	-
Correction	635 120	404 117	231 003	128 120	102 883	-	-	-
Protective inspection and regulation	163 433	94 977	68 456	33 806	34 650	-	-	-
Environment and housing:								
Natural resources	202 547	169 866	32 681	26 303	277	-	-	6 101
Parks and recreation	339 134	50 793	288 341	127 902	160 074	-	-	365
Housing and community development	353 945	26 420	327 525	88 329	239 196	-	-	-
Sewerage[1]	507 554	61 960	445 594	155 591	201 870	-	-	88 133
Capital outlay	151 622	1 135	150 487	43 650	73 049	-	-	33 788
Solid waste management	317 368	6 431	310 937	159 675	118 420	-	-	32 842
Government administration:								
Financial administration	473 905	237 698	236 207	126 767	109 440	-	-	-
Judicial and legal	286 995	142 807	144 188	86 382	57 806	-	-	-
General public buildings	281 627	27 690	253 937	128 566	125 371	-	-	-
Other government administration	202 692	31 261	171 431	98 044	73 387	-	-	-
Interest on general debt	1 048 890	478 340	570 550	256 648	232 490	-	-	81 412
General expenditure, n.e.c.	560 319	116 025	444 294	218 086	226 071	-	-	137
Utility expenditure	913 870	-	913 870	269 674	591 863	-	-	52 333
Liquor store expenditure	207 282	207 282	-	-	-	-	-	-
Insurance trust expenditure, total[1]	892 348	755 189	137 159	82 447	54 712	-	-	-
Employee retirement	609 881	472 722	137 159	82 447	54 712	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
WASHINGTON								
Revenue, total	**25 234 620**	**16 394 269**	**13 228 362**	**1 858 141**	**3 225 501**	**-**	**4 578 531**	**3 743 660**
General revenue	19 043 838	12 749 674	10 682 175	1 857 050	2 351 593	-	4 578 531	2 072 472
Intergovernmental revenue, total	3 124 104	2 842 312	4 669 803	531 090	373 521	-	3 585 176	357 487
From Federal Government[1]	3 124 104	2 769 240	354 864	38 272	36 734	-	60 994	218 864
Education	660 328	599 314	61 014	-	20	-	60 994	-
Public welfare	1 227 621	1 227 621	-	-	-	-	-	-
From State governments[1]	(2)	-	4 314 939	413 503	286 898	-	3 509 497	105 041
Education	(2)	-	3 509 625	14	114	-	3 509 497	-
Public welfare	(2)	-	5 383	5 355	28	-	-	-
From local governments	(2)	73 072	(2)	79 315	49 889	-	14 685	33 582
General revenue from own sources	15 919 734	9 907 362	6 012 372	1 325 960	1 978 072	-	993 355	1 714 985
Taxes	11 222 190	7 989 522	3 232 668	863 291	1 113 797	-	748 252	507 328
Property	3 136 786	1 235 137	1 901 649	532 590	344 683	-	748 014	276 362
General sales	5 438 663	4 758 204	680 459	174 996	339 549	-	-	165 914
Motor fuel	584 960	584 960	-	-	-	-	-	-
Motor vehicle license	210 014	193 546	16 468	16 056	412	-	-	-
Income—individual and corporation	-	-	-	-	-	-	-	-
Other taxes	1 851 767	1 217 675	634 092	139 649	429 153	-	238	65 052
Current charges, total[1]	3 040 753	1 179 207	1 861 546	253 517	562 373	-	138 832	906 824
Education	780 168	641 336	138 832	-	-	-	138 832	-
Hospitals	631 991	191 112	440 879	-	-	-	-	440 879
Miscellaneous revenue, total[1]	1 656 791	738 633	918 158	209 152	301 902	-	106 271	300 833
Interest earnings	933 642	359 504	574 138	116 847	145 932	-	83 781	227 578
Utility revenue	2 470 707	-	2 470 707	1 091	798 428	-	-	1 671 188
Liquor store revenue	247 164	247 164	-	-	-	-	-	-
Insurance trust revenue, total[1]	3 472 911	3 397 431	75 480	-	75 480	-	-	-
Employee retirement	1 632 601	1 557 121	75 480	-	75 480	-	-	-
Expenditure, total	**24 855 361**	**15 666 047**	**13 455 237**	**1 792 762**	**3 249 106**	**-**	**4 851 514**	**3 722 300**
By character and object:								
Intergovernmental, total	25 115	4 263 416	27 622	19 908	75 297	-	-	92 862
To Federal Government	25 115	25 102	13	13	-	-	-	-
To State governments	(2)	-	27 609	436	311	-	-	26 862
To local governments	(2)	4 238 314	(2)	19 459	74 986	-	-	66 000
Current operation	13 904 823	6 527 373	7 377 450	1 322 142	2 092 153	-	3 963 155	-
Capital outlay	4 227 720	1 487 966	2 739 754	396 363	820 424	-	740 893	782 074
Construction	3 036 775	1 050 576	1 986 199	248 774	678 571	-	498 508	560 346
Equipment, land, and existing structures	1 190 945	437 390	753 555	147 589	141 853	-	242 385	221 728
Assistance and subsidies	693 657	693 379	278	278	-	-	-	-
Interest on debt	1 472 789	407 388	1 065 401	54 071	182 465	-	147 466	681 399
Insurance benefits and repayments	2 365 292	2 286 525	78 767	-	78 767	-	-	-
Exhibit: Expenditure for salaries and wages	7 646 447	2 568 852	5 077 595	653 676	1 015 021	-	2 560 479	848 419
Direct expenditure by function, total	24 830 246	11 402 631	13 427 615	1 772 854	3 173 809	-	4 851 514	3 629 438
General expenditure	19 119 879	8 906 915	10 212 964	1 764 705	2 181 943	-	4 851 514	1 414 802
Current expenditure	15 546 077	7 421 985	8 124 092	1 373 052	1 582 559	-	4 110 621	1 057 860
Capital outlay	3 573 802	1 484 930	2 088 872	391 653	599 384	-	740 893	356 942
Education services:								
Education	7 114 355	2 409 442	4 704 913	183	682	-	4 704 048	-
Elementary and secondary education[1]	4 876 099	171 186	4 704 913	183	682	-	4 704 048	-
Capital outlay	912 247	171 186	741 061	118	50	-	740 893	-
Higher education[1]	1 918 580	1 918 580	-	-	-	-	-	-
Capital outlay	216 824	216 824	-	-	-	-	-	-
Other education[3]	319 676	319 676	-	-	-	-	-	-
Libraries	137 560	9 089	128 471	2	57 812	-	-	70 657
Social services and income maintenance:								
Public welfare	2 426 959	2 414 866	12 093	9 776	2 317	-	-	-
Hospitals	905 182	437 731	467 451	5 247	-	-	-	462 204
Health	631 616	401 334	230 284	206 056	19 172	-	-	5 056
Employment security administration	80 217	80 217	-	-	-	-	-	-
Veterans' services	3 021	3 021	-	-	-	-	-	-
Transportation:								
Highways[1]	1 391 033	860 766	530 267	324 894	205 167	-	-	206
Capital outlay	821 139	626 116	195 023	104 941	90 082	-	-	-
Air transportation	144 181	1 024	143 157	30 467	1 160	-	-	111 530
Parking facilities	2 984	-	2 984	83	2 901	-	-	-
Water transport and terminals	218 755	-	218 755	-	-	-	-	218 755
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	563 799	100 827	462 972	162 543	300 429	-	-	-
Fire protection	278 565	-	278 565	1 517	198 956	-	-	78 092
Correction	469 715	309 198	160 517	143 573	16 944	-	-	-
Protective inspection and regulation	222 066	168 100	53 966	29 520	24 446	-	-	-
Environment and housing:								
Natural resources	508 428	439 249	69 179	30 055	2 984	-	-	36 140
Parks and recreation	464 977	89 183	375 794	105 223	243 454	-	-	27 117
Housing and community development	275 106	77 095	198 011	17 201	51 182	-	-	129 628
Sewerage[1]	473 084	-	473 084	43 921	271 324	-	-	157 839
Capital outlay	253 755	-	253 755	29 484	124 205	-	-	100 066
Solid waste management	369 401	46 790	322 611	130 651	191 957	-	-	3
Government administration:								
Financial administration	402 808	190 582	212 226	120 479	91 747	-	-	-
Judicial and legal	276 154	50 042	226 112	175 744	50 368	-	-	-
General public buildings	27 406	4 121	23 285	17 719	5 566	-	-	-
Other government administration	215 856	85 704	130 152	55 398	74 754	-	-	-
Interest on general debt	817 777	407 388	410 389	54 071	92 911	-	147 466	115 941
General expenditure, n.e.c.	698 872	321 146	377 726	100 382	275 710	-	-	1 634
Utility expenditure	3 135 884	-	3 135 884	8 149	913 099	-	-	2 214 636
Liquor store expenditure	209 191	209 191	-	-	-	-	-	-
Insurance trust expenditure, total[1]	2 365 292	2 286 525	78 767	-	78 767	-	-	-
Employee retirement	811 019	732 252	78 767	-	78 767	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
WEST VIRGINIA								
Revenue, total	**6 486 551**	**5 057 556**	**2 441 687**	**435 284**	**524 493**	**-**	**1 374 311**	**119 785**
General revenue	5 479 508	4 151 718	2 340 482	435 241	452 804	-	1 374 311	90 312
Intergovernmental revenue, total	1 146 473	1 083 802	1 075 363	40 181	27 161	-	966 457	53 750
From Federal Government[1]	1 146 473	1 075 074	71 399	6 420	20 142	-	2 686	42 151
Education	200 091	197 405	2 686	-	-	-	2 686	-
Public welfare	523 878	523 878	-	-	-	-	-	-
From State governments[1]	(2)	-	1 003 964	32 510	6 945	-	961 585	2 924
Education	(2)	-	961 585	-	-	-	961 585	-
Public welfare	(2)	-	459	459	-	-	-	-
From local governments	(2)	8 728	(2)	1 251	74	-	2 186	8 675
General revenue from own sources	4 333 035	3 067 916	1 265 119	395 060	425 643	-	407 854	36 562
Taxes	2 935 683	2 328 132	607 551	124 217	147 859	-	334 617	858
Property	491 508	1 694	489 814	117 781	36 558	-	334 617	858
General sales	817 368	817 368	-	-	-	-	-	-
Motor fuel	205 981	205 981	-	-	-	-	-	-
Motor vehicle license	84 234	83 676	558	558	-	-	-	-
Income—individual and corporation	767 554	767 554	-	-	-	-	-	-
Other taxes	569 038	451 859	117 179	5 878	111 301	-	-	-
Current charges, total[1]	736 520	387 193	349 327	64 244	229 305	-	25 696	30 082
Education	270 188	244 492	25 696	-	-	-	25 696	-
Hospitals	174 294	32 698	141 596	27 900	11[illegible] 696	-	-	-
Miscellaneous revenue, total[1]	660 832	352 591	308 241	206 599	[illegible] 479	-	47 541	5 622
Interest earnings	420 057	165 901	254 156	189 521	40 829	-	20 832	2 974
Utility revenue	84 272	-	84 272	43	54 756	-	-	29 473
Liquor store revenue	70 849	70 849	-	-	-	-	-	-
Insurance trust revenue, total[1]	851 922	834 989	16 933	-	16 933	-	-	-
Employee retirement	381 810	364 877	16 933	-	16 933	-	-	-
Expenditure, total	**6 060 996**	**4 771 726**	**2 470 348**	**441 444**	**537 451**	**-**	**1 372 678**	**126 534**
By character and object:								
Intergovernmental, total	-	1 179 220	1 858	5 566	2 576	-	-	1 475
To Federal Government	-	-	-	-	-	-	-	-
To State governments	(2)	-	1 858	1 225	53	-	-	580
To local governments	(2)	1 179 220	(2)	4 341	2 523	-	-	895
Current operation	4 141 703	2 228 843	1 912 860	233 620	411 899	-	1 267 341	-
Capital outlay	521 797	324 779	197 018	14 189	61 059	-	92 201	29 569
Construction	359 302	261 850	97 452	4 115	28 405	-	39 437	25 495
Equipment, land, and existing structures	162 495	62 929	99 566	10 074	32 654	-	52 764	4 074
Assistance and subsidies	134 813	134 813	-	-	-	-	-	-
Interest on debt	439 585	176 898	262 687	188 069	49 271	-	13 136	12 211
Insurance benefits and repayments	739 819	727 173	12 646	-	12 646	-	-	-
Exhibit: Expenditure for salaries and wages	2 038 151	736 847	1 301 304	123 333	195 602	-	956 616	25 753
Direct expenditure by function, total	6 060 996	3 592 506	2 468 490	435 878	534 875	-	1 372 678	125 059
General expenditure	5 160 947	2 816 848	2 344 099	435 398	458 789	-	1 372 678	77 234
Current expenditure	4 656 084	2 492 069	2 164 015	421 373	402 104	-	1 280 477	60 061
Capital outlay	504 863	324 779	180 084	14 025	56 685	-	92 201	17 173
Education services:								
Education	1 975 356	615 814	1 359 542	-	-	-	1 359 542	-
Elementary and secondary education[1]	1 359 542	-	1 359 542	-	-	-	1 359 542	-
Capital outlay	92 201	-	92 201	-	-	-	92 201	-
Higher education[1]	518 461	518 461	-	-	-	-	-	-
Capital outlay	30 313	30 313	-	-	-	-	-	-
Other education[3]	97 353	97 353	-	-	-	-	-	-
Libraries	14 543	3 733	10 810	7 178	3 632	-	-	-
Social services and income maintenance:								
Public welfare	708 904	708 271	633	88	545	-	-	-
Hospitals	229 927	87 688	142 239	28 301	113 938	-	-	-
Health	133 539	91 247	42 292	39 851	2 441	-	-	-
Employment security administration	22 488	22 488	-	-	-	-	-	-
Veterans' services	859	859	-	-	-	-	-	-
Transportation:								
Highways[1]	534 828	500 904	33 924	1	33 923	-	-	-
Capital outlay	242 616	238 809	3 807	-	3 807	-	-	-
Air transportation	16 286	249	16 037	6 056	420	-	-	9 561
Parking facilities	5 276	-	5 276	-	5 276	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	195	-	195	51	144	-	-	-
Public safety:								
Police protection	91 029	25 095	65 934	20 185	45 749	-	-	-
Fire protection	33 987	-	33 987	3 917	30 070	-	-	-
Correction	59 096	40 470	18 626	18 304	322	-	-	-
Protective inspection and regulation	17 860	16 205	1 655	58	1 597	-	-	-
Environment and housing:								
Natural resources	116 513	109 753	6 760	2 510	621	-	-	3 629
Parks and recreation	65 960	40 163	25 797	6 274	18 132	-	-	1 391
Housing and community development	59 122	8 604	50 518	3 124	11 277	-	-	36 117
Sewerage[1]	96 004	2 244	93 760	1 075	73 125	-	-	19 560
Capital outlay	30 304	2	30 302	470	23 612	-	-	6 220
Solid waste management	30 703	6 609	24 094	2 107	21 987	-	-	-
Government administration:								
Financial administration	104 150	71 432	32 718	24 736	7 982	-	-	-
Judicial and legal	61 866	41 286	20 580	17 416	3 164	-	-	-
General public buildings	40 152	10 245	29 907	14 409	15 498	-	-	-
Other government administration	53 820	16 651	37 169	26 461	10 708	-	-	-
Interest on general debt	424 250	176 898	247 352	188 069	39 171	-	13 136	6 976
General expenditure, n.e.c.	264 234	219 940	44 294	25 227	19 067	-	-	-
Utility expenditure	111 745	-	111 745	480	63 440	-	-	47 825
Liquor store expenditure	48 485	48 485	-	-	-	-	-	-
Insurance trust expenditure, total[1]	739 819	727 173	12 646	-	12 646	-	-	-
Employee retirement	279 196	266 550	12 646	-	12 646	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
WISCONSIN								
Revenue, total	**21 046 041**	**14 137 205**	**11 562 518**	**2 851 107**	**3 156 914**	**341 588**	**5 093 380**	**369 561**
General revenue	18 026 526	11 825 069	10 855 139	2 765 976	2 537 113	339 141	5 093 380	369 561
Intergovernmental revenue, total	2 890 885	2 725 371	4 819 196	1 296 454	1 017 640	162 995	2 377 298	214 841
From Federal Government[1]	2 890 885	2 638 726	252 159	45 413	87 759	302	32 353	86 332
Education	534 407	501 022	33 385	1 032	-	-	32 353	-
Public welfare	1 508 790	1 496 036	12 754	11 676	1 078	-	-	-
From State governments[1]	(2)	-	4 567 037	1 155 539	875 792	157 050	2 288 998	89 658
Education	(2)	-	2 305 389	16 391	-	-	2 288 998	-
Public welfare	(2)	-	480 358	480 338	20	-	-	-
From local governments	(2)	86 645	(2)	95 502	54 089	5 643	55 947	38 851
General revenue from own sources	15 135 641	9 099 698	6 035 943	1 469 522	1 519 473	176 146	2 716 082	154 720
Taxes	11 030 453	7 016 734	4 013 719	687 623	754 044	117 394	2 374 572	80 086
Property	3 948 035	49 225	3 898 810	644 139	692 416	107 597	2 374 572	80 086
General sales	2 058 657	2 026 711	31 946	31 940	6	-	-	-
Motor fuel	546 508	546 508	-	-	-	-	-	-
Motor vehicle license	159 273	158 643	630	76	554	-	-	-
Income—individual and corporation	3 444 299	3 444 299	-	-	-	-	-	-
Other taxes	873 681	791 348	82 333	11 468	61 068	9 797	-	-
Current charges, total[1]	2 487 012	1 142 692	1 344 320	662 736	398 125	22 728	205 915	54 816
Education	906 717	700 802	205 915	-	-	-	205 915	-
Hospitals	531 674	333 183	198 491	188 466	10 025	-	-	-
Miscellaneous revenue, total[1]	1 618 176	940 272	677 904	119 163	367 304	36 024	135 595	19 818
Interest earnings	920 369	519 242	401 127	69 392	209 631	24 964	79 544	17 596
Utility revenue	471 060	-	471 060	32 200	436 413	2 447	-	-
Liquor store revenue	176	-	176	-	176	-	-	-
Insurance trust revenue, total[1]	2 548 279	2 312 136	236 143	52 931	183 212	-	-	-
Employee retirement	2 052 678	1 816 535	236 143	52 931	183 212	-	-	-
Expenditure, total	**20 114 735**	**12 448 441**	**12 177 114**	**2 960 509**	**3 238 227**	**371 368**	**5 268 180**	**461 212**
By character and object:								
Intergovernmental, total	105 043	4 598 923	16 940	27 456	70 684	22 562	6 050	12 570
To Federal Government	105 043	105 043	-	-	-	-	-	-
To State governments	(2)	-	16 940	10 647	5 712	483	34	64
To local governments	(2)	4 493 880	(2)	16 809	64 972	22 079	6 016	12 506
Current operation	14 898 739	5 048 288	9 850 451	2 411 426	2 340 426	246 910	4 851 689	-
Capital outlay	2 282 845	680 881	1 601 964	387 932	535 737	82 765	320 690	274 840
Construction	1 753 167	478 330	1 274 837	321 091	458 181	70 225	154 386	270 954
Equipment, land, and existing structures	529 678	202 551	327 127	66 841	77 556	12 540	166 304	3 886
Assistance and subsidies	577 408	537 331	40 077	40 077	-	-	-	-
Interest on debt	910 939	474 970	435 969	56 460	228 366	19 131	89 751	42 261
Insurance benefits and repayments	1 208 220	1 108 048	100 172	37 158	63 014	-	-	-
Exhibit: Expenditure for salaries and wages	6 899 576	1 944 613	4 954 963	989 573	989 552	70 472	2 861 524	43 842
Direct expenditure by function, total	20 009 692	7 849 518	12 160 174	2 933 053	3 167 543	348 806	5 262 130	448 642
General expenditure	18 195 926	6 741 470	11 454 456	2 828 002	2 570 712	344 970	5 262 130	448 642
Current expenditure	15 990 853	6 060 589	9 930 264	2 464 527	2 088 222	262 273	4 941 440	173 802
Capital outlay	2 205 073	680 881	1 524 192	363 475	482 490	82 697	320 690	274 840
Education services:								
Education	7 051 175	1 846 763	5 204 412	32 033	-	-	5 172 379	-
Elementary and secondary education[1]	4 740 929	-	4 740 929	32 033	-	-	4 708 896	-
Capital outlay	281 463	-	281 463	2 480	-	-	278 983	-
Higher education[1]	2 043 295	1 579 812	463 483	-	-	-	463 483	-
Capital outlay	188 070	146 363	41 707	-	-	-	41 707	-
Other education[3]	266 951	266 951	-	-	-	-	-	-
Libraries	109 520	77	109 443	15 864	92 129	1 450	-	-
Social services and income maintenance:								
Public welfare	2 889 577	2 186 664	702 913	693 993	8 856	64	-	-
Hospitals	672 256	364 402	307 854	296 862	10 992	-	-	-
Health	494 477	91 118	403 359	342 203	53 905	7 251	-	-
Employment security administration	59 522	59 522	-	-	-	-	-	-
Veterans' services	6 547	6 547	-	-	-	-	-	-
Transportation:								
Highways[1]	1 431 532	480 863	950 669	354 469	421 725	174 475	-	-
Capital outlay	733 549	368 865	364 684	119 927	187 879	56 878	-	-
Air transportation	96 283	26 027	70 256	64 607	5 501	148	-	-
Parking facilities	18 484	-	18 484	1 601	16 879	4	-	-
Water transport and terminals	6 168	-	6 168	1 016	5 140	12	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	654 390	39 863	614 527	175 709	424 976	13 842	-	-
Fire protection	297 456	-	297 456	41	265 190	32 225	-	-
Correction	408 223	262 304	145 919	145 804	102	13	-	-
Protective inspection and regulation	85 131	51 843	33 288	545	30 290	2 453	-	-
Environment and housing:								
Natural resources	280 703	183 538	97 165	47 315	38 020	2 379	-	9 451
Parks and recreation	313 577	27 239	286 338	143 431	138 405	4 502	-	-
Housing and community development	191 562	17 721	173 841	20 393	95 740	547	-	57 161
Sewerage[1]	614 556	4 423	610 133	-	261 076	9 288	-	339 769
Capital outlay	343 840	35	343 805	-	77 283	1 883	-	264 639
Solid waste management	214 728	6 051	208 677	47 385	137 336	23 956	-	-
Government administration:								
Financial administration	239 105	114 535	124 570	52 376	60 649	11 545	-	-
Judicial and legal	265 060	114 305	150 755	124 148	23 547	3 060	-	-
General public buildings	108 738	2 989	105 749	53 569	43 944	8 236	-	-
Other government administration	191 096	40 446	150 650	60 962	70 869	18 819	-	-
Interest on general debt	884 314	474 970	409 344	56 460	202 701	18 171	89 751	42 261
General expenditure, n.e.c.	611 746	339 260	272 486	97 216	162 740	12 530	-	-
Utility expenditure	605 369	-	605 369	67 893	533 640	3 836	-	-
Liquor store expenditure	177	-	177	-	177	-	-	-
Insurance trust expenditure, total[1]	1 208 220	1 108 048	100 172	37 158	63 014	-	-	-
Employee retirement	824 249	724 077	100 172	37 158	63 014	-	-	-

See footnotes at end of table.

Table 29. State and Local Government Revenue and Expenditure by Level and Type of Government, by State: 1990-91—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	State and local government, total	State government	Local governments					
			Total	County	Municipal	Township	School district	Special district
	1	2	3	4	5	6	7	8
WYOMING								
Revenue, total	**2 818 225**	**1 979 132**	**1 383 366**	**372 897**	**298 947**	**-**	**672 245**	**124 684**
General revenue	2 519 697	1 740 957	1 323 013	372 897	245 769	-	672 245	117 509
Intergovernmental revenue, total	591 498	590 508	545 263	58 922	157 475	-	406 042	8 231
From Federal Government[1]	591 498	560 732	30 766	7 592	13 482	-	9 415	277
Education	50 554	41 139	9 415	-	-	-	9 415	-
Public welfare	100 123	99 810	313	313	-	-	-	-
From State governments[1]	(2)	-	514 497	47 121	114 395	-	349 161	3 820
Education	(2)	-	349 161	-	-	-	349 161	-
Public welfare	(2)	-	736	736	-	-	-	-
From local governments	(2)	29 776	(2)	4 209	29 598	-	47 466	4 134
General revenue from own sources	1 928 199	1 150 449	777 750	313 975	88 294	-	266 203	109 278
Taxes	1 036 322	637 452	398 870	154 847	16 468	-	205 602	21 953
Property	419 622	80 115	339 507	109 762	9 153	-	198 863	21 729
General sales	220 513	177 779	42 734	42 734	-	-	-	-
Motor fuel	36 116	36 116	-	-		-	-	-
Motor vehicle license	36 998	35 994	1 004	1 004	-	-	-	-
Income—individual and corporation	-	-	-	-	-	-	-	-
Other taxes	323 073	307 448	15 625	1 347	7 315	-	6 739	224
Current charges, total[1]	312 721	71 586	241 135	89 656	35 618	-	36 906	78 955
Education	85 975	49 069	36 906	-	-	-	36 906	-
Hospitals	151 962	2 906	149 056	75 826	-	-	-	73 230
Miscellaneous revenue, total[1]	579 156	441 411	137 745	69 472	36 208	-	23 695	8 370
Interest earnings	477 650	364 038	113 612	63 796	28 495	-	16 837	4 484
Utility revenue	57 879	-	57 879	-	50 704	-	-	7 175
Liquor store revenue	29 384	29 384	-	-	-	-	-	-
Insurance trust revenue, total[1]	211 265	208 791	2 474	-	2 474	-	-	-
Employee retirement	161 444	158 970	2 474	-	2 474	-	-	-
Expenditure, total	**2 574 246**	**1 813 108**	**1 370 445**	**358 600**	**286 297**	**-**	**676 626**	**125 655**
By character and object:								
Intergovernmental, total	285	608 390	1 202	69 172	6 475	-	-	2 288
To Federal Government	285	285	-	-	-	-	-	-
To State governments	(2)	-	1 202	1 011	-	-	-	191
To local governments	(2)	608 105	(2)	68 161	6 475	-	-	2 097
Current operation	1 691 954	675 497	1 016 457	214 961	195 496	-	606 000	-
Capital outlay	425 149	264 153	160 996	19 747	59 502	-	54 840	26 907
Construction	341 023	234 018	107 005	9 737	46 476	-	29 956	20 836
Equipment, land, and existing structures	84 126	30 135	53 991	10 010	13 026	-	24 884	6 071
Assistance and subsidies	40 675	40 675	-	-	-	-	-	-
Interest on debt	174 519	75 325	99 194	54 720	23 656	-	15 786	5 032
Insurance benefits and repayments	150 236	149 068	1 168	-	1 168	-	-	-
Exhibit: Expenditure for salaries and wages	925 669	319 941	605 728	97 119	86 470	-	380 581	41 558
Direct expenditure by function, total	2 573 961	1 204 718	1 369 243	289 428	279 822	-	676 626	123 367
General expenditure	2 329 366	1 029 402	1 299 964	289 428	218 894	-	676 626	115 016
Current expenditure	1 919 030	765 267	1 153 763	269 681	173 637	-	621 786	88 659
Capital outlay	410 336	264 135	146 201	19 747	45 257	-	54 840	26 357
Education services:								
Education	839 251	178 411	660 840	-	-	-	660 840	-
Elementary and secondary education[1]	580 168	-	580 168	-	-	-	580 168	-
Capital outlay	49 168	-	49 168	-	-	-	49 168	-
Higher education[1]	228 882	148 210	80 672	-	-	-	80 672	-
Capital outlay	14 990	9 318	5 672	-	-	-	5 672	-
Other education[3]	30 201	30 201	-	-	-	-	-	-
Libraries	10 916	1 357	9 559	9 546	13	-	-	-
Social services and income maintenance:								
Public welfare	152 451	148 200	4 251	2 352	1 899	-	-	-
Hospitals	191 627	35 221	156 406	64 157	11	-	-	92 238
Health	52 180	40 380	11 800	9 144	2 093	-	-	563
Employment security administration	12 434	12 434	-	-	-	-	-	-
Veterans' services	-	-	-	-	-	-	-	-
Transportation:								
Highways[1]	347 024	286 438	60 586	28 970	31 600	-	-	16
Capital outlay	239 704	221 311	18 393	4 554	13 836	-	-	3
Air transportation	7 545	-	7 545	5 299	2 246	-	-	-
Parking facilities	286	-	286	-	286	-	-	-
Water transport and terminals	-	-	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	-	-
Public safety:								
Police protection	68 877	14 599	54 278	19 334	34 944	-	-	-
Fire protection	20 499	-	20 499	2 878	14 771	-	-	2 850
Correction	40 121	23 248	16 873	10 213	6 660	-	-	-
Protective inspection and regulation	11 438	8 859	2 579	669	1 910	-	-	-
Environment and housing:								
Natural resources	86 689	62 342	24 347	15 413	-	-	-	8 934
Parks and recreation	34 531	9 380	25 151	3 759	21 353	-	-	39
Housing and community development	16 463	8 851	7 612	-	7 612	-	-	-
Sewerage[1]	20 978	-	20 978	-	19 753	-	-	1 225
Capital outlay	8 293	-	8 293	-	7 735	-	-	558
Solid waste management	47 557	32 018	15 539	2 112	11 135	-	-	2 292
Government administration:								
Financial administration	56 992	39 265	17 727	10 924	6 803	-	-	-
Judicial and legal	28 962	16 357	12 605	9 041	3 564	-	-	-
General public buildings	14 832	5 561	9 271	4 885	4 386	-	-	-
Other government administration	41 814	14 728	27 086	14 181	12 905	-	-	-
Interest on general debt	167 294	75 325	91 969	54 720	18 194	-	15 786	3 269
General expenditure, n.e.c.	58 605	16 428	42 177	21 831	16 756	-	-	3 590
Utility expenditure	68 111	-	68 111	-	59 760	-	-	8 351
Liquor store expenditure	26 248	26 248	-	-	-	-	-	-
Insurance trust expenditure, total[1]	150 236	149 068	1 168	-	1 168	-	-	-
Employee retirement	70 568	69 400	1 168	-	1 168	-	-	-

[1] Includes amounts for categories not shown separately. [2] Duplicative intergovernmental transactions are excluded; see text. [3] Includes assistance and subsidies to individuals and private institutions for elementary, secondary, and higher education, as well as miscellaneous education expenditures.

Table 30. Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1990-91

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total revenue	General revenue										
		Total	From Federal Government	From own sources								
				Total	Taxes				Charges and miscellaneous			
					Total[1]	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Other
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**4 286.13**	**3 577.67**	**611.07**	**2 966.60**	**2 083.28**	**666.20**	**735.87**	**521.79**	**883.32**	**496.62**	**232.32**	**154.38**
Alabama	3 588.78	2 877.39	623.06	2 254.32	1 364.05	170.78	676.04	341.64	890.28	613.30	199.85	77.13
Alaska	13 985.71	12 455.31	1 411.42	11 043.89	4 411.41	1 212.64	333.06	445.00	6 632.49	1 092.67	3 360.65	2 179.17
Arizona	4 118.89	3 284.55	479.27	2 805.29	2 002.46	659.84	858.82	383.46	802.83	378.27	235.47	189.09
Arkansas	2 845.38	2 501.92	544.51	1 957.42	1 337.42	244.57	623.24	386.22	620.00	397.52	151.63	70.85
California	4 960.75	3 966.11	657.04	3 309.07	2 282.56	630.38	794.31	699.73	1 026.51	595.86	251.38	179.27
Colorado	4 313.14	3 509.04	525.71	2 983.34	1 959.96	689.77	695.37	466.11	1 023.38	540.36	305.22	177.80
Connecticut	4 564.58	4 085.93	697.32	3 388.60	2 666.72	1 137.61	1 035.29	300.97	721.88	339.02	219.36	163.50
Delaware	4 557.35	4 064.60	607.25	3 457.35	2 080.56	311.05	252.96	894.52	1 376.79	731.28	449.37	196.14
District of Columbia	8 825.65	7 838.67	2 932.06	4 906.60	3 976.97	1 452.85	1 109.66	1 234.50	929.63	441.84	203.21	284.58
Florida	3 735.68	3 242.37	408.76	2 833.61	1 829.98	687.15	933.18	43.85	1 003.63	531.99	275.00	196.64
Georgia	3 810.52	3 202.51	574.30	2 628.21	1 796.70	506.41	718.01	507.96	831.51	596.47	150.34	84.70
Hawaii	5 312.33	4 712.74	712.40	4 000.34	2 866.66	430.46	1 474.10	871.47	1 133.68	660.21	334.59	138.89
Idaho	3 450.65	2 956.35	568.69	2 387.66	1 604.02	426.81	571.86	486.87	783.64	467.26	199.56	116.82
Illinois	3 928.01	3 317.00	503.87	2 813.13	2 132.44	785.40	763.63	474.88	680.69	349.11	197.30	134.28
Indiana	3 448.27	3 074.71	500.60	2 574.11	1 739.00	570.81	608.25	499.93	835.11	545.28	155.45	134.38
Iowa	3 956.21	3 440.83	575.59	2 865.24	1 947.28	686.28	556.08	554.07	917.96	597.08	187.09	133.79
Kansas	3 697.61	3 261.72	480.73	2 781.00	1 929.89	691.48	658.20	438.55	851.11	479.42	249.41	122.27
Kentucky	3 581.85	3 094.36	640.72	2 453.64	1 729.24	276.49	604.69	637.72	724.40	403.13	250.48	70.79
Louisiana	3 876.31	3 392.46	732.42	2 660.04	1 654.05	275.50	851.45	265.83	1 006.00	528.95	289.42	187.63
Maine	3 713.34	3 402.49	661.95	2 740.54	2 032.68	796.43	604.09	531.82	707.86	350.07	195.44	162.34
Maryland	4 104.35	3 576.15	541.26	3 034.89	2 283.77	616.52	580.11	942.24	751.12	389.48	180.13	181.52
Massachusetts	4 653.35	4 094.34	774.92	3 319.42	2 468.99	829.90	499.85	1 011.17	850.43	451.61	193.00	205.82
Michigan	4 220.41	3 619.10	606.62	3 012.47	2 106.20	893.83	486.32	615.72	906.28	515.85	177.08	213.35
Minnesota	4 905.24	4 188.92	663.44	3 525.48	2 347.80	717.89	704.78	774.55	1 177.67	636.95	333.89	206.83
Mississippi	3 297.82	2 824.69	769.13	2 055.57	1 302.06	341.75	629.41	238.98	753.51	553.02	124.65	75.84
Missouri	3 187.88	2 722.29	498.79	2 223.50	1 595.76	377.37	676.11	440.27	627.74	378.39	160.44	88.91
Montana	4 025.58	3 395.14	866.47	2 528.67	1 571.70	627.21	226.95	437.80	956.98	349.20	390.39	217.39
Nebraska	4 602.54	3 414.40	536.72	2 877.68	1 954.93	743.92	678.40	430.04	922.74	574.08	262.86	85.81
Nevada	4 311.63	3 363.43	459.37	2 904.06	1 942.16	455.76	1 227.23	–	961.90	570.46	270.60	120.84
New Hampshire	3 500.01	3 100.86	443.13	2 657.73	1 914.69	1 341.23	282.41	44.03	743.04	400.54	236.24	106.26
New Jersey	4 901.43	4 235.48	588.25	3 647.22	2 777.83	1 256.32	821.50	569.80	869.39	464.46	232.05	172.88
New Mexico	4 125.79	3 618.85	677.73	2 941.12	1 721.82	221.97	960.15	270.31	1 219.30	454.03	501.92	263.34
New York	6 280.03	5 271.94	910.13	4 361.82	3 336.58	1 100.63	896.61	1 168.82	1 025.23	569.43	245.11	210.69
North Carolina	3 603.00	2 909.56	522.16	2 387.40	1 672.48	382.18	588.84	598.85	714.93	475.11	143.40	96.42
North Dakota	4 167.98	3 746.40	847.24	2 899.16	1 733.57	505.27	602.81	260.13	1 165.59	666.90	308.09	190.60
Ohio	4 234.78	3 177.01	580.54	2 596.47	1 851.73	540.84	588.73	616.40	744.75	444.84	153.42	146.49
Oklahoma	3 527.64	3 013.26	524.16	2 489.10	1 671.36	250.72	720.37	427.04	817.74	520.58	237.16	60.00
Oregon	4 553.07	3 726.06	746.06	2 980.00	2 017.23	877.42	181.22	729.90	962.77	501.64	329.71	131.42
Pennsylvania	3 698.63	3 128.12	539.56	2 588.55	1 887.06	561.80	553.16	522.38	701.49	338.08	235.15	128.26
Rhode Island	4 246.35	3 645.44	824.29	2 821.16	2 132.25	879.63	674.78	473.32	688.91	283.23	329.64	76.04
South Carolina	3 723.90	3 000.66	630.12	2 370.54	1 560.85	423.42	597.65	432.05	809.69	580.74	154.94	74.01
South Dakota	3 500.15	3 072.26	784.00	2 288.26	1 488.60	579.24	698.00	54.92	799.66	345.03	350.95	103.68
Tennessee	3 758.23	2 755.22	618.23	2 136.98	1 410.01	329.10	848.43	89.36	726.97	519.67	137.14	70.17
Texas	3 596.86	3 031.27	488.25	2 543.02	1 757.36	679.39	880.10	.01	785.66	415.15	261.44	109.08
Utah	3 977.68	3 050.66	616.28	2 434.38	1 600.68	416.21	651.98	450.50	833.70	478.11	265.86	89.74
Vermont	4 314.92	3 863.92	847.19	3 016.72	2 121.04	925.00	554.35	502.48	895.69	473.56	236.78	185.35
Virginia	3 737.40	3 234.23	433.85	2 800.38	1 959.86	638.34	598.04	560.16	840.52	514.91	178.69	146.92
Washington	5 028.82	3 795.11	622.58	3 172.53	2 236.39	625.11	1 388.85	–	936.14	605.97	186.06	144.11
West Virginia	3 601.64	3 042.48	636.58	2 405.91	1 630.03	272.91	699.03	426.18	775.88	408.95	233.24	133.69
Wisconsin	4 247.44	3 638.05	583.43	3 054.62	2 226.13	796.78	633.27	695.12	828.49	501.92	185.75	140.83
Wyoming	6 126.58	5 477.60	1 285.87	4 191.74	2 252.87	912.22	604.66	–	1 938.86	679.83	1 038.37	220.67

See footnotes at end of table.

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Table 30. Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1990-91—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total expenditure[1]	Expenditure by character and object							
		Current operation[2]	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
	13	14	15	16	17	18	19	20	21
United States	**4 216.37**	**3 035.46**	**522.05**	**383.28**	**138.78**	**120.77**	**244.01**	**294.07**	**1 452.97**
Alabama	3 462.62	2 668.21	397.53	292.02	105.51	53.39	171.28	172.22	1 225.73
Alaska	11 165.05	7 726.88	1 229.66	960.47	269.19	165.44	1 439.47	603.61	3 037.89
Arizona	4 072.29	2 705.26	741.09	577.60	163.48	68.10	351.53	206.31	1 374.36
Arkansas	2 715.24	2 106.88	273.92	186.00	87.92	50.75	139.23	144.46	1 046.24
California	4 889.54	3 523.52	516.73	326.11	190.62	233.13	201.02	415.15	1 654.84
Colorado	4 047.81	2 794.60	595.98	423.29	172.70	70.75	298.74	287.73	1 482.98
Connecticut	4 987.63	3 517.32	632.33	540.63	91.70	163.22	293.56	381.20	1 630.69
Delaware	4 494.93	3 133.94	642.90	509.67	133.23	82.58	401.31	234.20	1 563.06
District of Columbia	9 375.40	6 884.46	1 142.46	828.12	314.34	208.49	539.46	600.53	3 339.50
Florida	3 895.53	2 784.91	636.13	495.08	141.05	68.22	276.83	129.44	1 401.73
Georgia	3 739.76	2 741.67	577.93	359.11	218.82	63.20	188.12	168.84	1 309.46
Hawaii	5 094.93	3 255.00	1 174.10	869.04	305.06	92.37	277.79	295.67	1 583.63
Idaho	3 173.50	2 335.60	465.11	348.44	116.67	34.99	127.62	210.18	1 117.59
Illinois	3 788.89	2 651.66	511.76	376.55	135.21	133.76	209.82	281.90	1 313.27
Indiana	3 311.47	2 610.93	391.09	268.47	122.63	60.79	130.96	117.69	1 233.29
Iowa	3 769.22	2 905.73	483.06	359.99	123.07	86.54	146.23	147.66	1 372.48
Kansas	3 608.56	2 726.28	426.97	297.42	129.55	68.01	208.06	179.24	1 379.83
Kentucky	3 336.38	2 374.98	412.29	266.75	145.54	72.93	259.05	217.12	1 152.48
Louisiana	3 740.31	2 687.37	400.65	293.21	107.43	63.91	350.34	238.04	1 316.28
Maine	4 042.86	2 985.86	415.84	266.13	149.71	137.05	206.42	297.69	1 191.26
Maryland	4 211.95	2 960.83	601.35	493.11	108.24	104.58	219.27	325.92	1 446.66
Massachusetts	5 023.58	3 558.35	487.80	391.91	95.89	165.61	333.94	477.88	1 509.42
Michigan	4 190.40	3 118.91	372.80	237.92	134.88	172.31	156.83	369.56	1 491.29
Minnesota	4 778.66	3 398.18	654.71	451.40	203.31	156.21	294.97	274.60	1 678.88
Mississippi	3 041.29	2 392.26	326.82	243.69	83.14	40.00	128.67	153.54	1 136.02
Missouri	3 029.75	2 272.42	382.08	285.17	96.89	56.17	142.95	176.15	1 177.61
Montana	3 955.79	2 717.69	578.70	483.34	95.36	67.98	219.81	371.62	1 298.20
Nebraska	4 373.61	3 382.96	595.16	473.45	121.71	54.37	266.62	74.50	1 530.88
Nevada	4 549.87	2 684.74	876.97	688.49	188.48	28.78	325.22	634.16	1 455.04
New Hampshire	3 457.52	2 621.49	287.82	214.62	73.19	53.42	287.07	207.73	1 200.34
New Jersey	4 668.58	3 445.95	452.13	353.33	98.81	91.13	299.82	379.54	1 670.85
New Mexico	3 712.10	2 807.94	506.80	397.32	109.48	70.55	118.08	208.72	1 306.72
New York	6 525.66	4 624.82	813.66	648.92	164.74	212.78	400.19	474.23	2 210.09
North Carolina	3 593.77	2 705.12	454.70	338.25	116.45	79.81	170.45	183.70	1 319.78
North Dakota	3 845.86	2 857.53	481.99	370.80	111.19	50.18	230.10	226.07	1 357.86
Ohio	3 849.23	2 681.59	396.09	303.87	92.22	139.22	153.98	478.35	1 283.57
Oklahoma	3 381.52	2 446.01	428.80	288.90	139.90	64.26	201.10	241.36	1 268.24
Oregon	4 215.23	3 097.08	490.63	366.68	123.95	78.84	244.82	303.86	1 453.10
Pennsylvania	3 746.46	2 620.58	401.59	332.61	68.98	143.26	275.37	305.67	1 132.60
Rhode Island	4 512.65	3 007.30	479.32	383.31	96.01	163.70	329.00	533.33	1 349.16
South Carolina	3 730.19	2 808.72	465.35	338.08	127.27	46.64	214.98	194.51	1 352.23
South Dakota	3 250.02	2 393.29	478.34	374.83	103.51	41.45	246.90	90.05	1 077.01
Tennessee	3 669.92	2 786.89	505.10	374.62	130.48	54.44	167.31	156.18	1 147.15
Texas	3 348.16	2 413.53	439.22	291.26	147.95	61.38	276.26	157.78	1 242.67
Utah	3 880.84	2 684.49	503.43	328.90	174.53	69.82	416.37	206.73	1 274.98
Vermont	4 312.00	3 387.04	340.18	233.44	106.74	157.33	245.02	182.43	1 423.50
Virginia	3 639.02	2 705.02	521.05	426.89	94.16	89.20	181.78	141.96	1 415.24
Washington	4 953.24	3 207.63	842.51	605.18	237.33	138.23	293.50	471.36	1 523.80
West Virginia	3 365.35	2 345.91	289.73	199.50	90.22	74.85	244.08	410.78	1 131.68
Wisconsin	4 059.48	3 054.56	460.72	353.82	106.90	116.53	183.84	243.84	1 392.45
Wyoming	5 596.19	3 877.54	924.24	741.35	182.88	88.42	379.39	326.60	2 012.32

See footnotes at end of table

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Table 30. Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1990-91—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Direct general expenditure											
		Education services					Social services and income maintenance			Transportation		
		Education								Highways		
	Total[1]	Total	Elementary and secondary	Higher	Other	Libraries	Public welfare	Hospitals	Health	Total[1]	Capital outlay	Air transportation
	22	23	24	25	26	27	28	29	30	31	32	33
United States	**3 587.33**	**1 226.53**	**863.06**	**312.28**	**51.20**	**17.62**	**503.47**	**215.74**	**105.90**	**257.50**	**144.38**	**28.68**
Alabama	2 942.29	1 067.18	615.79	351.14	100.25	7.94	339.93	369.84	115.61	219.36	113.09	18.58
Alaska	9 776.41	2 285.59	1 696.74	493.32	95.53	35.19	634.28	110.24	245.96	1 008.15	360.12	166.77
Arizona	3 421.61	1 228.87	795.53	397.07	36.28	19.24	348.78	77.09	97.16	333.83	232.44	42.40
Arkansas	2 439.92	978.47	619.43	281.24	77.79	7.12	402.77	152.18	55.11	228.47	114.02	6.43
California	3 978.45	1 268.68	872.23	350.42	46.03	20.60	572.60	238.59	125.19	181.35	82.74	19.94
Colorado	3 418.99	1 280.41	854.20	401.31	24.90	20.84	361.04	153.22	83.46	325.31	190.85	58.39
Connecticut	4 443.02	1 320.65	1 052.47	212.01	56.18	25.76	646.15	215.28	122.05	390.23	266.99	9.87
Delaware	4 092.90	1 490.19	845.01	536.13	109.06	10.28	377.72	64.11	158.90	440.58	341.67	3.74
District of Columbia	6 935.39	1 188.62	1 021.45	167.17	-	35.64	1 139.42	588.25	270.16	234.11	203.09	-
Florida	3 412.17	1 113.97	834.52	228.30	51.16	15.97	358.38	195.06	130.38	225.90	130.29	76.83
Georgia	3 213.36	1 085.82	801.73	234.78	49.31	11.66	409.01	432.58	76.54	232.76	165.76	18.71
Hawaii	4 597.48	1 118.06	690.03	411.16	16.87	31.27	416.12	151.20	181.28	305.09	204.81	257.09
Idaho	2 852.09	1 104.90	726.61	334.57	43.72	10.98	297.38	176.88	73.62	311.75	210.22	14.15
Illinois	3 293.58	1 101.26	759.95	284.48	56.83	28.50	430.33	121.88	92.02	284.14	165.03	38.84
Indiana	2 993.85	1 236.50	816.49	370.01	50.00	22.35	419.07	242.51	60.21	203.11	99.83	14.20
Iowa	3 416.89	1 322.94	820.10	450.34	52.51	18.80	454.00	300.31	69.04	397.04	219.53	12.20
Kansas	3 199.99	1 234.66	803.64	390.79	40.23	13.96	338.60	211.57	70.49	375.72	196.99	10.98
Kentucky	2 946.69	1 012.40	623.03	303.76	85.61	12.99	527.56	141.06	67.48	258.61	151.60	26.73
Louisiana	3 350.68	1 049.65	714.54	276.29	58.81	13.14	434.78	338.39	79.95	275.08	171.20	13.59
Maine	3 628.44	1 279.86	962.95	268.55	48.36	13.20	713.00	89.65	86.40	330.46	129.00	13.67
Maryland	3 716.45	1 323.32	875.59	396.49	51.24	26.74	442.91	72.29	110.63	294.32	185.08	16.78
Massachusetts	4 104.51	1 059.31	807.21	205.58	46.53	23.86	898.81	224.32	136.98	183.30	99.21	27.69
Michigan	3 603.62	1 385.97	945.93	404.46	35.59	14.91	552.17	187.85	183.78	207.85	86.23	14.26
Minnesota	4 250.02	1 412.03	963.78	384.92	63.33	19.83	674.80	298.14	104.58	374.36	238.78	24.58
Mississippi	2 695.87	1 002.40	633.69	316.82	51.89	6.23	341.28	344.49	64.87	256.47	145.28	5.58
Missouri	2 663.86	1 034.57	761.71	239.19	33.66	13.63	354.97	158.40	82.77	243.45	126.50	29.52
Montana	3 503.02	1 304.97	918.86	260.05	126.06	13.48	432.91	87.30	115.74	419.04	248.41	29.89
Nebraska	3 266.98	1 345.02	889.57	409.48	45.97	13.22	389.78	235.50	43.45	342.97	205.61	18.84
Nevada	3 740.07	1 193.04	917.67	250.63	24.74	20.86	231.25	206.85	70.57	305.83	204.14	172.71
New Hampshire	3 057.74	1 132.66	884.26	216.79	31.60	20.17	403.29	40.15	100.90	255.84	94.53	9.05
New Jersey	4 093.46	1 357.98	1 081.39	237.93	38.66	21.99	551.49	135.84	77.93	264.15	158.00	1.23
New Mexico	3 358.76	1 318.69	831.26	438.44	48.99	13.85	366.91	207.53	112.25	305.88	200.83	16.65
New York	5 457.12	1 540.66	1 211.17	268.91	60.59	21.81	993.50	407.63	143.14	293.19	164.79	45.45
North Carolina	3 035.26	1 179.96	777.16	364.72	38.08	15.63	364.31	248.29	119.09	230.62	117.18	18.52
North Dakota	3 541.28	1 337.35	771.06	508.76	57.53	10.56	442.70	100.39	45.10	390.58	204.32	26.79
Ohio	3 194.63	1 139.78	804.51	290.85	44.41	17.62	557.72	155.65	117.54	228.95	127.64	12.36
Oklahoma	2 908.26	1 080.35	751.13	286.79	42.42	9.45	383.93	234.85	67.06	291.16	170.64	25.17
Oregon	3 631.26	1 333.60	898.86	390.27	44.47	19.24	401.32	155.26	106.84	280.08	166.89	17.74
Pennsylvania	3 192.89	1 124.23	856.17	177.84	90.22	8.64	508.70	92.32	86.65	237.41	117.42	27.77
Rhode Island	3 867.15	1 207.95	841.51	277.13	89.31	18.39	634.23	112.49	143.91	244.58	175.60	12.94
South Carolina	3 138.01	1 190.03	801.18	329.45	59.40	15.13	432.75	334.53	134.87	171.40	100.99	15.22
South Dakota	2 949.53	1 063.21	775.83	243.65	43.73	14.08	314.79	79.26	89.08	441.54	234.44	13.39
Tennessee	2 757.08	918.72	572.11	291.92	54.70	8.21	328.04	261.99	86.49	247.06	162.78	31.26
Texas	2 895.44	1 147.87	802.98	318.92	25.97	9.91	318.47	202.73	59.18	233.66	137.48	24.10
Utah	3 015.33	1 273.66	773.28	454.43	45.95	17.18	306.63	132.04	84.63	211.47	109.99	45.87
Vermont	3 864.55	1 588.00	1 043.91	443.46	100.64	11.86	592.51	40.52	79.10	406.34	133.70	10.05
Virginia	3 318.70	1 265.32	887.49	328.14	49.70	22.28	326.37	180.39	104.72	325.49	184.79	47.03
Washington	3 810.26	1 417.77	971.72	382.34	63.71	27.41	483.65	180.39	125.87	277.21	163.64	28.73
West Virginia	2 865.60	1 096.81	754.88	287.87	54.05	8.07	393.62	127.67	74.15	296.96	134.71	9.04
Wisconsin	3 672.24	1 423.04	956.80	412.37	53.88	22.10	583.16	135.67	99.79	288.91	148.04	19.43
Wyoming	5 063.84	1 824.46	1 261.23	497.57	65.65	23.73	331.42	416.58	113.43	754.40	521.10	16.40

See footnotes at end of table.

Table 30. Per Capita Amounts of Selected Financial Items for State and Local Governments by State: 1990-91—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Direct general expenditure – Con.											
	Public safety			Environment and housing					Governmental administration			
	Police protection	Fire protection	Correction	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Financial administration	Judicial and legal	General public buildings and other government administration	Interest on general debt
	34	35	36	37	38	39	40	41	42	43	44	45
United States	**129.96**	**54.71**	**108.48**	**49.87**	**63.17**	**66.02**	**78.02**	**44.96**	**67.39**	**60.98**	**63.80**	**207.13**
Alabama	88.46	37.07	56.71	38.48	39.05	51.01	45.40	37.79	56.94	39.73	35.94	154.83
Alaska	202.27	81.68	222.59	427.24	149.19	138.90	116.45	53.76	237.67	176.26	243.79	1 317.18
Arizona	158.72	54.34	131.22	106.57	64.36	37.08	53.21	38.91	77.68	81.80	60.99	261.67
Arkansas	65.68	24.88	50.20	45.24	25.94	34.73	32.79	23.31	45.72	25.93	31.65	124.49
California	177.81	78.63	154.09	76.79	86.85	99.60	93.63	42.79	85.55	100.01	67.65	166.91
Colorado	126.82	58.30	104.88	49.51	99.50	52.27	66.42	11.83	82.38	56.00	68.75	238.67
Connecticut	146.23	79.47	139.71	22.31	57.95	114.18	79.13	92.39	81.41	60.28	78.13	282.88
Delaware	131.38	15.38	121.63	49.74	57.03	98.77	141.60	71.82	105.59	74.88	71.69	395.70
District of Columbia	439.99	164.77	596.59	-	101.32	402.63	235.44	75.14	90.82	205.83	134.78	401.20
Florida	162.81	61.85	123.20	74.30	92.83	37.64	72.96	74.01	76.80	67.68	47.04	226.96
Georgia	104.94	45.70	122.01	39.51	58.14	52.45	53.69	35.10	39.56	39.28	80.28	116.65
Hawaii	130.76	56.58	80.94	110.40	138.93	155.63	116.75	105.63	97.53	108.57	140.41	275.52
Idaho	96.76	31.94	56.88	107.51	37.29	20.73	56.03	29.68	71.14	43.17	36.43	118.73
Illinois	139.04	61.07	78.07	33.66	108.58	64.36	81.09	27.77	59.93	48.70	64.12	201.87
Indiana	75.55	38.16	64.76	31.74	31.07	33.75	72.64	15.25	51.73	32.64	69.28	122.19
Iowa	89.91	32.30	48.80	61.67	48.91	26.49	68.95	28.67	65.68	51.96	48.15	129.72
Kansas	98.28	42.44	90.54	75.20	39.33	15.69	41.46	15.99	67.84	50.22	68.18	190.58
Kentucky	81.22	30.40	67.36	58.35	41.85	30.93	60.12	21.05	52.84	40.94	35.65	245.33
Louisiana	121.12	40.12	75.78	72.16	61.14	39.81	71.68	34.41	49.30	44.08	54.90	337.82
Maine	81.37	48.32	73.16	62.38	30.05	57.07	78.03	60.84	80.40	35.09	64.71	198.37
Maryland	155.86	71.18	139.77	50.67	83.53	89.61	83.01	54.27	72.00	62.83	71.22	209.41
Massachusetts	132.38	92.16	121.33	22.73	35.23	137.05	119.25	40.98	89.45	60.04	53.94	282.45
Michigan	131.46	43.98	110.90	32.92	47.82	16.11	75.70	32.60	52.11	60.57	68.50	142.66
Minnesota	109.50	37.10	60.42	67.36	97.81	83.96	96.59	42.39	84.94	57.81	79.28	268.67
Mississippi	66.44	31.13	40.84	54.14	23.23	30.98	36.42	18.74	47.06	26.90	58.93	120.98
Missouri	99.78	47.73	54.13	37.98	46.04	31.88	53.70	12.35	48.97	35.14	43.38	[illegible]
Montana	87.18	28.69	66.65	161.92	26.56	60.69	31.74	25.38	93.20	42.44	55.80	212.44
Nebraska	86.91	37.62	60.37	95.54	47.35	44.68	46.50	18.47	64.33	36.16	38.16	140.59
Nevada	171.22	107.98	155.58	62.05	113.35	49.36	72.45	2.29	99.82	90.67	91.98	301.12
New Hampshire	114.45	59.93	57.60	29.00	29.48	34.18	63.39	56.19	42.53	60.86	77.37	279.31
New Jersey	159.94	47.82	114.29	19.07	66.58	69.74	132.27	92.06	69.73	75.20	76.42	291.63
New Mexico	126.99	45.87	101.38	71.51	74.77	22.73	57.98	38.49	82.66	55.43	77.07	94.05
New York	197.18	74.03	204.24	21.46	75.45	167.64	90.21	103.17	83.34	97.67	85.20	342.94
North Carolina	101.76	37.49	94.00	47.46	47.52	45.34	64.34	43.03	43.89	35.66	62.27	99.97
North Dakota	64.18	24.13	34.11	143.75	66.22	56.15	34.03	23.45	60.81	43.41	46.43	223.93
Ohio	112.76	56.47	77.81	23.17	44.41	56.16	84.28	27.57	73.53	58.93	58.68	142.74
Oklahoma	87.30	49.46	74.88	31.55	44.40	36.86	46.89	27.54	69.20	32.76	47.53	159.18
Oregon	114.27	67.64	114.89	81.77	50.33	56.87	78.44	18.03	88.07	58.70	105.39	222.92
Pennsylvania	97.24	27.00	79.93	32.45	30.91	57.32	69.76	46.50	47.30	51.77	67.57	257.83
Rhode Island	129.11	104.52	91.72	28.02	65.44	106.44	92.24	68.85	63.66	66.05	75.39	323.82
South Carolina	88.81	33.03	104.35	41.45	37.29	30.29	49.19	31.90	51.27	30.77	65.69	131.61
South Dakota	76.06	25.89	51.93	93.13	49.03	31.82	33.85	12.11	70.11	33.06	47.59	234.73
Tennessee	88.27	41.37	93.81	24.90	57.73	60.02	60.07	27.63	40.12	38.84	40.10	140.17
Texas	106.04	43.09	88.42	33.87	43.09	25.08	66.28	28.26	50.21	42.66	43.86	209.49
Utah	91.41	35.04	79.80	54.62	64.34	65.74	48.87	22.26	66.16	48.89	55.69	167.21
Vermont	86.64	30.30	53.55	80.93	31.22	79.57	64.75	25.65	97.87	46.62	95.47	221.40
Virginia	113.52	57.76	101.04	32.22	53.95	56.31	80.74	50.49	75.39	45.66	77.05	166.86
Washington	112.36	55.51	93.61	101.32	92.66	54.82	94.28	73.62	80.27	55.03	48.48	162.97
West Virginia	50.54	18.87	32.81	64.69	36.62	32.83	53.31	17.05	57.83	34.35	52.18	235.56
Wisconsin	132.07	60.03	82.39	56.65	63.28	38.66	124.03	43.34	48.26	53.49	60.51	178.47
Wyoming	149.73	44.56	87.22	188.45	75.07	35.79	45.60	103.38	123.90	62.96	123.14	363.68

Note: Per capita amounts are based on population figures of the U.S. population as of April 1, 1991 from the Population Estimates. Per capita amounts are computed on the basis of amounts rounded to the nearest thousand.

[1] Includes intergovernmental expenditure to the Federal Government.
[2] Includes amounts for categories not shown separately.

Table 31. Relation of Selected State and Local Government Financial Items to $1,000 Personal Income, by State: 1990-91

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total revenue	General revenue										
		Total	From Federal Government	From own sources								
				Total	Taxes				Charges and miscellaneous			
					Total[1]	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Other
	1	2	3	4	5	6	7	8	9	10	11	12
United States	**231.81**	**193.49**	**33.05**	**160.45**	**112.67**	**36.93**	**39.80**	**28.22**	**47.77**	**26.86**	**12.56**	**8.35**
Alabama	241.45	193.59	41.92	151.67	91.77	11.49	45.48	22.99	59.90	41.26	13.45	5.19
Alaska	666.77	593.80	67.29	526.52	210.31	57.81	15.88	21.22	316.20	52.09	160.22	103.89
Arizona	262.04	208.96	30.49	178.47	127.39	41.98	54.64	24.39	51.07	24.06	14.98	12.03
Arkansas	202.14	177.74	38.68	139.06	95.01	17.37	44.28	27.44	44.04	28.24	10.77	5.03
California	243.32	194.53	32.23	162.31	111.96	31.36	38.96	34.32	50.35	29.23	12.33	8.79
Colorado	233.50	189.97	28.46	161.51	106.11	37.34	37.65	25.34	55.40	29.25	16.52	9.63
Connecticut	179.17	160.38	27.37	133.01	104.68	44.65	40.64	11.81	28.34	13.31	8.61	6.42
Delaware	231.32	206.31	30.82	175.49	105.60	15.79	12.84	45.40	69.89	37.12	22.81	9.96
District of Columbia	381.46	338.80	126.73	212.07	171.89	62.79	47.96	53.36	40.18	19.10	8.78	12.30
Florida	205.20	178.10	22.45	155.65	100.52	37.74	51.26	2.41	55.13	29.22	15.11	10.80
Georgia	227.60	191.28	34.30	156.98	107.31	30.25	42.89	30.34	49.67	35.63	8.98	5.06
Hawaii	266.05	236.02	35.68	200.34	143.57	21.56	73.83	43.64	56.78	33.06	16.76	6.96
Idaho	232.46	199.16	38.31	160.85	108.06	28.75	38.52	32.80	52.79	31.48	13.44	7.87
Illinois	194.05	163.86	24.89	138.97	105.34	38.80	37.72	23.46	33.63	17.25	9.75	6.63
Indiana	206.22	183.88	29.94	153.94	104.00	34.14	36.38	29.90	49.95	32.61	9.30	8.04
Iowa	230.99	200.90	33.61	167.29	113.70	40.07	32.47	32.35	53.59	34.86	10.92	7.81
Kansas	204.78	180.64	26.62	154.02	106.88	38.30	36.45	24.28	47.13	26.55	13.81	6.77
Kentucky	240.27	207.57	42.98	164.59	116.00	18.55	40.56	42.78	48.59	27.04	16.80	4.75
Louisiana	269.15	235.56	50.86	184.70	114.85	19.13	59.12	18.46	69.86	36.73	20.10	13.03
Maine	216.87	198.72	38.66	160.06	118.72	46.51	35.28	31.06	41.34	20.45	11.41	9.48
Maryland	190.64	166.11	25.14	140.97	106.08	28.64	26.95	43.77	34.89	18.09	8.37	8.43
Massachusetts	205.37	180.70	34.20	146.50	108.96	36.63	22.06	44.63	37.53	19.93	8.52	9.08
Michigan	231.21	198.26	33.23	165.03	115.38	48.97	26.64	33.73	49.65	28.26	9.70	11.69
Minnesota	264.40	225.79	35.76	190.03	126.55	38.70	37.99	41.75	63.48	34.33	18.00	11.15
Mississippi	258.96	221.81	60.40	161.41	102.24	26.84	49.42	18.77	59.17	43.43	9.79	5.95
Missouri	183.57	156.76	28.72	128.04	91.89	21.73	38.93	25.35	36.15	21.79	9.24	5.12
Montana	266.50	224.77	57.36	167.40	104.05	41.52	15.02	28.98	63.35	23.12	25.84	14.39
Nebraska	264.36	196.12	30.83	165.29	112.29	42.73	38.97	24.70	53.00	32.97	15.10	4.93
Nevada	237.62	185.37	25.32	160.05	107.04	25.12	67.64	-	53.01	31.44	14.91	6.66
New Hampshire	167.08	148.03	21.15	126.88	91.40	64.03	13.48	6.88	35.47	19.12	11.28	5.07
New Jersey	197.18	170.39	23.67	146.73	111.75	50.54	33.05	22.92	34.99	18.69	9.34	3.96
New Mexico	294.63	258.43	48.40	210.03	122.96	15.85	68.57	19.30	87.07	32.42	35.84	18.81
New York	285.22	239.44	41.34	198.10	151.54	49.99	40.72	53.08	46.56	25.86	11.13	9.57
North Carolina	223.93	180.83	32.45	148.38	103.95	23.75	36.60	37.22	44.43	29.53	8.91	5.99
North Dakota	273.25	245.61	55.54	190.06	113.65	33.12	45.42	17.05	76.42	43.72	20.20	12.50
Ohio	242.89	182.22	33.30	148.92	106.21	31.02	33.77	35.35	42.71	25.51	8.80	8.40
Oklahoma	230.36	196.77	34.23	162.54	109.14	16.37	47.04	27.89	53.41	34.00	15.49	3.92
Oregon	270.42	221.30	44.31	176.99	119.81	52.11	10.76	43.35	57.18	29.79	19.58	7.81
Pennsylvania	199.07	168.36	29.04	139.32	101.57	30.24	29.77	28.12	37.76	18.20	12.66	6.90
Rhode Island	225.64	193.71	43.80	149.91	113.30	46.74	35.86	25.15	36.61	15.05	17.52	4.04
South Carolina	250.11	201.53	42.32	159.21	104.83	28.44	40.14	29.02	54.38	39.00	10.41	4.97
South Dakota	223.75	196.40	50.12	146.28	95.16	37.03	44.62	3.51	51.12	22.06	22.43	6.63
Tennessee	240.06	175.99	39.49	136.50	90.07	21.02	54.19	5.71	46.43	33.19	8.76	4.48
Texas	218.89	184.47	29.71	154.76	106.94	41.34	53.56	-	47.81	25.26	15.91	6.64
Utah	290.94	223.14	45.08	178.06	117.08	30.44	47.69	32.95	60.98	34.97	19.45	6.56
Vermont	247.40	221.54	48.57	172.97	121.61	53.04	31.78	28.81	51.36	27.15	13.58	10.63
Virginia	192.23	166.35	22.31	144.03	100.80	32.83	30.76	28.81	43.23	26.48	9.19	7.56
Washington	273.77	206.61	33.89	172.71	121.75	34.03	75.61	-	50.97	32.99	10.13	7.85
West Virginia	263.45	222.55	46.56	175.98	119.23	19.96	51.13	31.17	56.75	29.91	17.06	9.78
Wisconsin	244.30	209.25	33.56	175.70	128.04	45.83	36.42	39.98	47.65	28.87	10.68	8.10
Wyoming	381.98	341.51	80.17	261.34	140.46	56.87	37.70	-	120.89	42.39	64.74	13.76

See footnotes at end of table.

Table 31. Relation of Selected State and Local Government Financial Items to $1,000 Personal Income by State: 1990-91—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total expenditure	Expenditure by character and object							
		Current operation[1]	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
	13	14	15	16	17	18	19	20	21
United States	**228.04**	**164.17**	**28.23**	**20.73**	**7.51**	**6.53**	**13.20**	**15.90**	**78.58**
Alabama	232.96	179.52	26.75	19.65	7.10	3.59	11.52	11.59	82.47
Alaska	532.29	368.38	58.62	45.79	12.83	7.89	68.63	28.78	144.83
Arizona	259.07	172.10	47.15	36.75	10.40	4.33	22.36	13.12	87.43
Arkansas	192.89	149.68	19.46	13.21	6.25	3.61	9.89	10.26	74.33
California	239.83	172.82	25.35	16.00	9.35	11.43	9.86	20.36	81.17
Colorado	219.14	151.29	32.27	22.92	9.35	3.83	16.17	15.58	80.28
Connecticut	195.78	138.06	24.82	21.22	3.60	6.41	11.52	14.96	64.01
Delaware	228.15	159.07	32.63	25.87	6.76	4.19	20.37	11.89	79.34
District of Columbia	405.22	297.56	49.38	35.79	13.59	9.01	23.32	25.96	144.34
Florida	213.98	152.97	34.94	27.19	7.75	3.75	15.21	7.11	77.00
Georgia	223.37	163.75	34.52	21.45	13.07	3.77	11.24	10.08	78.21
Hawaii	255.16	163.02	58.80	43.52	15.28	4.63	13.91	14.81	79.31
Idaho	213.79	157.34	31.33	23.47	7.86	2.36	8.60	14.16	75.29
Illinois	187.17	130.99	25.28	18.60	6.68	6.61	10.37	13.93	64.88
Indiana	198.04	156.15	23.39	16.06	7.33	3.64	7.83	7.04	73.76
Iowa	220.07	169.66	28.20	21.02	7.19	5.05	8.54	8.62	80.14
Kansas	199.85	150.99	23.65	16.47	7.17	3.77	11.52	9.93	76.42
Kentucky	223.81	159.32	27.66	17.89	9.76	4.89	17.38	14.56	77.31
Louisiana	259.71	186.60	27.82	20.36	7.46	4.44	24.33	16.53	91.40
Maine	236.12	174.38	24.29	15.54	8.74	8.00	12.06	17.39	69.57
Maryland	195.64	137.53	27.93	22.90	5.03	4.86	10.18	15.14	67.20
Massachusetts	221.71	157.04	21.53	17.30	4.23	7.31	14.74	21.09	66.62
Michigan	229.56	170.86	20.42	13.03	7.39	9.44	8.59	20.25	81.70
Minnesota	257.58	183.17	35.29	24.33	10.96	8.42	15.90	14.80	90.50
Mississippi	238.81	187.85	25.66	19.14	6.53	3.14	10.10	12.06	89.21
Missouri	174.47	130.86	22.00	16.42	5.58	3.23	8.23	10.14	67.81
Montana	261.88	179.92	38.31	32.00	6.31	4.50	14.55	24.60	85.94
Nebraska	251.21	194.31	34.19	27.19	6.99	3.12	15.31	4.28	87.93
Nevada	250.75	147.96	48.33	37.94	10.39	1.59	17.92	34.95	80.19
New Hampshire	165.06	125.15	13.74	10.25	3.49	2.55	13.70	9.02	57.30
New Jersey	187.81	138.63	18.19	14.21	3.97	3.67	12.06	15.27	67.22
New Mexico	265.09	200.52	36.19	28.37	7.82	5.04	8.43	14.91	93.32
New York	296.38	210.05	36.95	29.47	7.48	9.66	18.18	21.54	100.38
North Carolina	223.36	168.13	28.26	21.02	7.24	4.96	10.59	11.42	82.03
North Dakota	252.13	187.34	31.60	24.31	7.29	3.29	15.09	14.82	89.02
Ohio	220.78	153.81	22.72	17.43	5.29	7.98	8.83	27.44	73.62
Oklahoma	220.82	159.73	28.00	18.87	9.14	4.20	13.13	15.76	82.82
Oregon	250.35	183.94	29.14	21.78	7.36	4.68	14.54	18.05	86.30
Pennsylvania	201.65	141.05	21.61	17.90	3.71	7.71	14.82	16.45	60.96
Rhode Island	239.80	159.80	25.47	20.37	5.10	8.70	17.48	28.34	71.69
South Carolina	250.53	188.64	31.25	22.71	8.55	3.13	14.44	13.06	90.82
South Dakota	207.76	152.99	30.58	23.96	6.62	2.65	15.78	5.76	68.85
Tennessee	234.42	178.02	32.26	23.93	8.33	3.48	10.69	9.98	73.28
Texas	203.75	146.88	26.73	17.72	9.00	3.74	16.81	9.60	75.62
Utah	283.86	196.35	36.82	24.06	12.77	5.11	30.46	15.12	93.26
Vermont	247.23	194.20	19.50	13.38	6.12	9.02	14.05	10.46	81.62
Virginia	187.17	139.13	26.80	21.96	4.84	4.59	9.35	7.30	72.79
Washington	269.66	174.63	45.87	32.95	12.92	7.53	15.98	25.66	82.96
West Virginia	246.16	171.59	21.19	14.59	6.60	5.48	17.85	30.05	82.78
Wisconsin	233.49	175.69	26.50	20.35	6.15	6.70	10.57	14.03	80.09
Wyoming	348.91	241.75	57.62	46.22	11.40	5.51	23.65	20.36	125.46

See footnotes at end of table.

Table 31. Relation of Selected State and Local Government Financial Items to $1,000 Personal Income, by State: 1990-91—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Direct general expenditure											
		Education services					Social services and income maintenance			Transportation		
		Education								Highways		
	Total[2]	Total	Elementary and secondary	Higher	Other	Libraries	Public welfare	Hospitals	Health	Total[1]	Capital outlay	Air transportation
	22	23	24	25	26	27	28	29	30	31	32	33
United States	**194.02**	**66.34**	**46.68**	**16.89**	**2.77**	**.95**	**27.23**	**11.67**	**5.73**	**13.93**	**7.81**	**1.55**
Alabama	197.96	71.80	41.43	23.62	6.75	.53	22.87	24.88	7.78	14.76	7.61	1.25
Alaska	466.09	108.96	80.89	23.52	4.55	1.68	30.24	5.26	11.73	48.06	17.17	7.95
Arizona	217.67	78.18	50.61	25.26	2.31	1.22	22.19	4.90	6.18	21.24	14.79	2.70
Arkansas	173.34	69.51	44.01	19.98	5.53	.51	28.61	10.81	3.92	16.23	8.10	.46
California	195.14	62.23	42.78	17.19	2.26	1.01	28.09	11.70	6.14	8.90	4.06	.98
Colorado	185.10	69.32	46.24	21.73	1.35	1.13	19.55	8.29	4.52	17.61	10.33	3.16
Connecticut	174.40	51.84	41.31	8.32	2.21	1.01	25.36	8.45	4.79	15.32	10.48	.39
Delaware	207.75	75.64	42.89	27.21	5.54	.52	19.17	3.25	8.07	22.36	17.34	.19
District of Columbia	299.76	51.37	44.15	7.23	-	1.54	49.25	25.42	11.68	10.12	8.78	-
Florida	187.43	61.19	45.84	12.54	2.81	.88	19.69	10.71	7.16	12.41	7.16	4.22
Georgia	191.93	64.85	47.89	14.02	2.95	.70	24.43	25.84	4.57	13.90	9.90	1.12
Hawaii	230.25	55.99	34.56	20.59	.85	1.57	20.84	7.57	9.08	15.28	10.26	12.88
Idaho	192.14	74.43	48.95	22.54	2.95	.74	20.03	11.92	4.96	21.00	14.16	.95
Illinois	162.71	54.40	37.54	14.05	2.81	1.41	21.26	6.02	4.55	14.04	8.15	1.92
Indiana	179.05	73.95	48.83	22.13	2.99	1.34	25.06	14.50	3.60	12.15	5.97	.85
Iowa	199.50	77.24	47.88	26.29	3.07	1.10	26.51	17.53	4.03	23.18	12.82	.71
Kansas	177.22	68.38	44.51	21.64	2.23	.77	18.75	11.72	3.90	20.81	10.91	.61
Kentucky	197.67	67.91	41.79	20.38	5.74	.87	35.39	9.46	4.53	17.35	10.17	1.79
Louisiana	232.65	72.88	49.61	19.18	4.08	.91	30.19	23.50	5.55	19.10	11.89	.94
Maine	211.91	74.75	56.24	15.68	2.82	.77	41.64	5.24	5.05	19.30	7.53	.80
Maryland	172.63	61.47	40.67	18.42	2.38	1.24	20.57	3.36	5.14	13.67	8.60	.78
Massachusetts	181.15	46.75	35.62	9.07	2.05	1.05	39.67	9.90	6.05	8.09	4.38	1.22
Michigan	197.42	75.93	51.82	22.16	1.95	.82	30.25	10.29	10.07	11.39	4.72	.78
Minnesota	229.09	76.11	51.95	20.75	3.41	1.07	36.37	16.07	5.64	20.18	12.87	1.32
Mississippi	211.69	78.71	49.76	24.88	4.07	.49	26.80	27.05	5.09	20.14	11.41	.44
Missouri	153.40	59.58	43.86	13.77	1.94	.79	20.44	9.12	4.77	14.02	7.28	1.70
Montana	231.91	86.39	60.83	17.22	8.35	.89	28.66	5.78	7.66	27.74	16.45	1.98
Nebraska	187.65	77.26	51.10	23.52	2.64	.76	22.39	13.53	2.50	19.70	11.81	1.08
Nevada	206.12	65.75	50.57	13.81	1.36	1.15	12.74	11.40	3.89	16.85	11.25	9.52
New Hampshire	145.97	54.07	42.21	10.35	1.51	.96	19.25	1.92	4.82	12.21	4.51	.43
New Jersey	164.68	54.63	43.50	9.57	1.56	.88	22.19	5.46	3.14	10.63	6.36	.05
New Mexico	239.86	94.17	59.36	31.31	3.50	.99	26.20	14.82	8.02	21.84	14.34	1.19
New York	247.85	69.97	55.01	12.21	2.75	.99	45.12	18.51	6.50	13.32	7.48	2.06
North Carolina	188.65	73.34	48.30	22.67	2.37	.97	22.64	15.43	7.40	14.33	7.28	1.15
North Dakota	232.16	87.67	50.55	33.35	3.77	.69	29.02	6.58	2.96	25.61	13.40	1.76
Ohio	183.23	65.37	46.14	16.68	2.55	1.01	31.99	8.93	6.74	13.13	7.32	.71
Oklahoma	189.92	70.55	49.05	18.73	2.77	.62	25.07	15.34	4.38	19.01	11.14	1.64
Oregon	215.67	79.21	53.39	23.18	2.64	1.14	23.84	9.22	6.35	16.63	9.91	1.05
Pennsylvania	171.85	60.51	46.08	9.57	4.86	.46	27.38	4.97	4.66	12.78	6.32	1.49
Rhode Island	205.49	64.19	44.72	14.73	4.75	.98	33.70	5.98	7.65	13.00	9.33	.69
South Carolina	210.76	79.93	53.81	22.13	3.99	1.02	29.06	22.47	9.06	11.51	6.78	1.02
South Dakota	188.55	67.97	49.60	15.58	2.80	.90	20.12	5.07	5.69	28.23	14.99	.86
Tennessee	176.11	58.68	36.54	18.65	3.49	.52	20.95	16.74	5.52	15.78	10.40	2.00
Texas	176.20	69.85	48.87	19.41	1.58	.60	19.38	12.34	3.60	14.22	8.37	1.47
Utah	220.55	93.16	56.56	33.24	3.36	1.26	22.43	9.66	6.18	15.47	8.04	3.36
Vermont	221.58	91.05	59.85	25.43	5.77	.68	33.97	2.32	4.54	23.30	7.67	.58
Virginia	170.69	65.08	45.65	16.88	2.56	1.15	16.79	9.28	5.39	16.74	9.50	2.42
Washington	207.43	77.18	52.90	20.81	3.47	1.49	26.33	9.82	6.85	15.09	8.91	1.56
West Virginia	209.61	80.23	55.22	21.06	3.95	.59	28.79	9.34	5.42	21.72	9.85	.66
Wisconsin	211.22	81.85	55.03	23.72	3.10	1.27	33.54	7.80	5.74	16.62	8.52	1.12
Wyoming	315.72	113.75	78.63	31.02	4.09	1.48	20.66	25.97	7.07	47.03	32.49	1.02

See footnotes at end of table.

Table 31. Relation of Selected State and Local Government Financial Items to $1,000 Personal Income, by State: 1990-91—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Direct general expenditure—Con.											
	Public safety			Environment and housing					Government administration			
	Police protection	Fire protection	Correction	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Financial administration	Judicial and legal	General public buildings and other government administration	Interest on general debt
	34	35	36	37	38	39	40	41	42	43	44	45
United States	**7.03**	**2.96**	**5.87**	**2.70**	**3.42**	**3.57**	**4.22**	**2.43**	**3.84**	**3.30**	**3.45**	**11.20**
Alabama	5.95	2.49	3.82	2.59	2.63	3.43	3.05	2.54	3.83	2.67	2.42	10.42
Alaska	9.64	3.89	10.61	20.37	7.11	6.62	5.55	2.56	11.33	8.40	11.62	62.80
Arizona	10.10	3.46	8.35	6.78	4.09	2.36	3.38	2.48	4.94	5.20	3.88	16.65
Arkansas	4.67	1.77	3.57	3.21	1.84	2.47	2.33	1.66	3.25	1.84	2.25	8.84
California	8.72	3.86	7.56	3.77	4.26	4.89	4.59	2.10	4.20	4.91	3.32	8.19
Colorado	6.97	3.16	5.68	2.68	5.39	2.83	3.60	.64	4.46	3.03	3.72	12.92
Connecticut	5.74	3.12	5.48	.88	2.27	4.48	3.11	3.63	3.20	2.37	3.07	11.10
Delaware	6.67	.78	6.17	2.52	2.89	5.01	7.19	3.65	5.36	3.80	3.64	20.08
District of Columbia	19.02	7.12	25.79	-	4.38	17.40	10.18	3.25	3.93	8.90	5.83	17.34
Florida	8.94	3.40	6.77	4.08	5.10	2.07	4.01	4.07	4.22	3.72	2.58	12.47
Georgia	6.27	2.73	7.29	2.36	3.47	3.13	3.21	2.10	2.36	2.35	4.79	6.97
Hawaii	6.55	2.83	4.05	5.53	6.96	7.79	5.85	5.29	4.88	5.44	7.03	13.80
Idaho	6.52	2.15	3.83	7.24	2.51	1.40	3.77	2.00	4.79	2.91	2.45	8.00
Illinois	6.87	3.02	3.86	1.66	5.36	3.18	4.01	1.37	2.96	2.41	3.17	9.97
Indiana	4.52	2.28	3.87	1.90	1.86	2.02	4.34	.91	3.09	1.95	4.14	7.31
Iowa	5.25	1.89	2.85	3.60	2.86	1.55	4.03	1.67	3.83	3.03	2.81	7.57
Kansas	5.44	2.35	5.01	4.16	2.18	.87	2.30	.89	3.76	2.78	3.78	10.55
Kentucky	5.45	2.04	4.52	3.91	2.81	2.07	4.03	1.41	3.54	2.75	2.39	16.46
Louisiana	8.41	2.79	5.26	5.01	4.25	2.76	4.98	2.39	3.42	3.06	3.81	23.46
Maine	4.75	2.82	4.27	3.64	1.75	3.33	4.56	3.55	4.70	2.05	3.78	11.59
Maryland	7.24	3.31	6.49	2.35	3.88	4.16	3.86	2.52	3.34	2.92	3.31	9.73
Massachusetts	5.84	4.07	5.35	1.00	1.55	6.05	5.26	1.81	3.95	2.65	2.38	12.47
Michigan	7.20	2.41	6.08	1.80	2.62	.88	4.15	1.79	2.85	3.32	3.75	7.82
Minnesota	5.90	2.00	3.26	3.63	5.27	4.53	5.21	2.28	4.58	3.12	4.27	14.48
Mississippi	5.22	2.44	3.21	4.25	1.82	2.43	2.86	1.47	3.70	2.11	4.63	9.50
Missouri	5.75	2.75	3.12	2.19	2.65	1.84	3.09	.71	2.82	2.02	2.50	7.50
Montana	5.77	1.90	4.41	10.72	1.76	4.02	2.10	1.68	6.17	2.81	3.69	14.06
Nebraska	4.99	2.16	3.47	5.49	2.72	2.57	2.67	1.06	3.69	2.08	2.19	8.08
Nevada	9.44	5.95	8.57	3.42	6.25	2.72	3.99	.13	5.50	5.00	5.07	16.60
New Hampshire	5.46	2.86	2.75	1.38	1.41	1.63	3.03	2.68	2.03	2.91	3.69	13.33
New Jersey	6.43	1.92	4.60	.77	2.68	2.81	5.32	3.70	2.81	3.03	3.07	11.73
New Mexico	9.07	3.28	7.24	5.11	5.34	1.62	4.14	2.75	5.90	3.96	5.50	6.72
New York	8.96	3.36	9.28	.97	3.43	7.61	4.10	4.69	3.79	4.44	3.87	15.58
North Carolina	6.32	2.33	5.84	2.95	2.95	2.82	4.00	2.67	2.73	2.22	3.87	6.21
North Dakota	4.21	1.58	2.24	9.42	4.34	3.68	2.23	1.54	3.99	2.85	3.04	14.68
Ohio	6.47	3.24	4.46	1.33	2.55	3.22	4.83	1.58	4.22	3.38	3.37	8.19
Oklahoma	5.70	3.23	4.89	2.06	2.90	2.41	3.06	1.80	4.52	2.14	3.11	10.40
Oregon	6.79	4.02	6.82	4.86	2.99	3.38	4.66	1.07	5.23	3.49	6.26	13.24
Pennsylvania	5.23	1.45	4.30	1.75	1.66	3.09	3.75	2.50	2.55	2.79	3.64	13.88
Rhode Island	6.86	5.55	4.87	1.49	3.48	5.76	4.90	3.66	3.38	3.51	4.01	17.21
South Carolina	5.96	2.22	7.01	2.78	2.50	2.03	3.30	2.14	3.44	2.07	4.41	8.84
South Dakota	4.86	1.65	3.32	5.95	3.13	2.03	2.16	.77	4.48	2.11	3.04	15.01
Tennessee	5.64	2.64	5.99	1.59	3.69	3.83	3.84	1.76	2.56	2.48	2.56	8.95
Texas	6.45	2.62	5.38	2.06	2.62	1.53	4.03	1.72	3.06	2.60	2.67	12.75
Utah	6.69	2.56	5.84	3.99	4.71	4.81	3.57	1.63	4.84	3.58	4.07	12.23
Vermont	4.97	1.74	3.07	4.64	1.79	4.56	3.71	1.47	5.61	2.67	5.47	12.69
Virginia	5.84	2.97	5.20	1.66	2.77	2.90	4.15	2.60	3.88	2.35	3.96	8.58
Washington	6.12	3.02	5.10	5.52	5.04	2.98	5.13	4.01	4.37	3.00	2.64	8.87
West Virginia	3.70	1.38	2.40	4.73	2.68	2.40	3.90	1.25	4.23	2.51	3.82	17.23
Wisconsin	7.60	3.45	4.74	3.26	3.64	2.22	7.13	2.49	2.78	3.08	3.48	10.27
Wyoming	9.34	2.78	5.44	11.75	4.68	2.23	2.84	6.45	7.72	3.93	7.68	22.67

Note. Finance amounts per $1,000 personal income are based on personal income figures as of calendar year 1990, and are computed on the basis of amounts rounded to the nearest thousand.

[1] Includes intergovernmental expenditure to the Federal Government.
[2] Includes amounts for categoties not shown separately.

Table 32. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1990-91

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank		General revenue							
			From Federal Government				General revenue from own sources		
								Taxes	
	Total[1]	Total[1]	Total[1]	Public welfare	Education	Highways	Total[1]	Total[1]	Property
	1	2	3	4	5	6	7	8	9
	US 4 286.13	**US 3 577.67**	**US 611.07**	**US 288.13**	**US 99.92**	**US 57.74**	**US 2 966.60**	**US 2 083.28**	**US 666.20**
1	AK 13 985.71	AK 12 455.31	DC 2 976.19	NY 598.46	AK 290.75	AK 245.05	AK 11 043.89	AK 4 411.41	DC 1 474.71
2	DC 8 958.47	DC 7 956.64	AK 1 411.42	DC 587.32	NM 205.09	WY 220.71	DC 4 980.45	DC 4 036.83	NH 1 341.23
3	NY 6 280.03	WY 5 477.60	WY 1 285.87	MA 458.55	UT 169.43	CT 165.95	NY 4 361.82	NY 3 336.58	NJ 1 256.32
4	WY 6 126.58	NY 5 271.94	NY 910.13	ME 391.40	ND 163.32	RI 145.80	WY 4 191.74	HI 2 866.66	AK 1 212.64
5	HI 5 312.33	HI 4 712.74	MT 866.47	LA 390.63	MS 158.54	DC 142.27	HI 4 000.34	NJ 2 777.83	CT 1 137.61
6	WA 5 028.82	NJ 4 235.48	ND 847.24	VT 383.32	AL 151.44	SD 141.56	NJ 3 647.22	CT 2 666.72	NY 1 100.63
7	CA 4 960.75	MN 4 188.92	VT 847.19	RI 371.13	MT 132.16	MT 137.13	MN 3 525.48	MA 2 468.99	VT 925.00
8	MN 4 905.24	MA 4 094.34	RI 824.29	KY 360.63	WA 131.59	HI 133.23	DE 3 457.35	MN 2 347.80	WY 912.22
9	NJ 4 901.43	CT 4 085.93	SD 784.00	ND 345.82	SD 130.24	ND 109.46	CT 3 388.60	MD 2 283.77	MI 893.83
10	MA 4 653.35	DE 4 064.60	MA 774.92	MS 337.60	VT 129.75	ID 106.49	MA 3 319.42	CA 2 262.56	RI 879.63
11	NE 4 602.54	CA 3 966.11	MS 769.13	MT 330.53	HI 129.00	VT 104.00	CA 3 309.07	WY 2 252.87	OR 877.42
12	CT 4 564.58	VT 3 863.92	OR 746.06	AK 328.55	AZ 125.63	DE 96.93	WA 3 172.53	WA 2 236.39	MA 829.90
13	DE 4 557.35	WA 3 795.11	LA 732.42	SC 324.54	OR 125.05	CO 83.06	WI 3 054.62	WI 2 226.13	WI 796.78
14	OR 4 553.07	ND 3 746.40	HI 712.40	MN 324.39	IA 121.49	WA 82.59	MD 3 034.89	IL 2 132.44	ME 796.43
15	VT 4 314.92	OR 3 726.06	CT 697.32	MI 324.04	LA 115.03	WV 82.53	VT 3 016.72	RI 2 132.25	IL 785.40
16	CO 4 313.14	RI 3 645.44	NM 677.73	OH 310.10	VA 112.89	NM 75.75	MI 3 012.47	VT 2 121.04	NE 743.92
17	NV 4 311.63	WI 3 638.05	MN 663.44	WI 304.50	CA 112.23	IA 72.82	CO 2 983.34	MI 2 106.20	MN 717.89
18	WI 4 247.44	MI 3 619.10	ME 661.95	TN 300.48	CO 111.98	LA 68.71	OR 2 980.00	DE 2 080.56	KS 691.46
19	RI 4 246.35	NM 3 618.85	CA 657.04	CT 296.38	WV 111.10	MS 67.62	NM 2 941.12	ME 2 032.68	CO 689.77
20	OH 4 234.78	MD 3 576.15	KY 640.72	SD 291.79	MN 110.08	KS 66.66	NV 2 904.06	OR 2 017.23	FL 687.15
21	MI 4 220.41	CO 3 509.04	WV 636.58	WV 290.88	WY 109.90	NJ 65.27	ND 2 899.16	AZ 2 002.46	IA 686.28
22	ND 4 167.98	IA 3 440.83	SC 630.12	CA 290.74	WI 107.85	OK 65.18	NE 2 877.68	CO 1 959.96	TX 679.39
23	NM 4 125.79	NE 3 414.40	AL 623.06	NJ 285.41	NE 106.28	MD 64.60	IA 2 865.24	VA 1 959.86	AZ 659.84
24	AZ 4 118.99	ME 3 402.49	WA 622.58	GA 265.82	SC 105.79	AL 64.50	FL 2 833.61	NE 1 954.93	CA 639.38
25	MD 4 104.35	MT 3 395.14	TN 618.23	AR 265.39	KS 105.68	AR 64.36	RI 2 821.16	IA 1 947.28	VA 638.34
26	MT 4 025.58	LA 3 392.46	UT 616.28	OK 257.01	TX 104.70	NE 63.83	IL 2 813.13	NV 1 942.16	MT 627.21
27	UT 3 977.68	NV 3 363.43	DE 607.25	AL 254.91	GA 103.41	MO 61.62	AZ 2 805.29	KS 1 929.89	WA 625.11
28	IA 3 956.21	IL 3 317.00	MI 606.62	NM 253.01	MD 103.15	GA 60.39	VA 2 800.38	NH 1 914.69	MD 616.52
29	IL 3 928.01	AZ 3 284.55	NJ 588.25	PA 250.47	MI 103.06	TX 60.16	KS 2 781.00	PA 1 887.06	SD 579.24
30	LA 3 876.31	KS 3 261.72	WI 583.43	IN 247.85	DC 102.62	IN 59.08	ME 2 740.54	OH 1 851.73	IN 570.81
31	GA 3 810.52	FL 3 242.37	OH 580.54	NC 245.35	KY 101.57	PA 58.42	LA 2 660.04	FL 1 829.98	PA 561.80
32	TN 3 758.23	VA 3 234.23	IA 575.59	WA 244.64	NC 101.31	NV 57.42	NH 2 657.73	GA 1 796.70	OH 540.84
33	VA 3 737.40	GA 3 202.51	GA 574.30	OR 233.52	OK 101.06	ME 56.93	GA 2 628.21	TX 1 757.36	GA 506.41
34	FL 3 735.68	OH 3 177.02	ID 568.69	MO 232.90	TN 100.42	MN 56.54	OH 2 596.47	IN 1 739.00	ND 505.27
35	SC 3 723.90	PA 3 128.12	AR 544.51	HI 229.07	RI 99.76	NH 53.95	PA 2 588.55	ND 1 733.57	NV 455.76
36	ME 3 713.34	NH 3 100.86	MD 541.26	NE 226.46	ID 97.81	VA 53.69	IN 2 574.11	KY 1 729.24	HI 430.46
37	PA 3 698.63	KY 3 094.36	PA 539.56	IA 225.35	IL 95.27	UT 53.43	TX 2 543.02	NM 1 721.82	ID 426.81
38	KS 3 697.61	IN 3 074.71	NE 536.72	UT 222.25	IN 90.47	IL 53.25	MT 2 528.67	NC 1 672.48	SC 423.42
39	NC 3 603.00	SD 3 072.26	CO 525.71	WY 217.66	MA 85.99	TN 51.97	OK 2 489.10	OK 1 671.36	UT 416.21
40	WV 3 601.64	UT 3 050.66	OK 524.16	TX 214.97	ME 84.97	OR 51.72	KY 2 453.64	LA 1 654.05	NC 382.18
41	TX 3 596.86	WV 3 042.48	NC 522.16	MD 207.33	DE 84.73	NC 50.77	UT 2 434.38	WV 1 630.03	MO 377.37
42	AL 3 588.78	TX 3 031.27	IL 503.87	IL 199.90	AR 83.51	CA 48.93	WV 2 405.91	ID 1 604.02	MS 341.75
43	KY 3 581.85	OK 3 013.26	IN 500.60	KS 196.06	FL 79.04	KY 48.65	ID 2 387.66	UT 1 600.68	TN 329.10
44	OK 3 527.64	SC 3 000.66	MO 498.79	CO 190.75	NV 75.72	OH 48.61	NC 2 387.40	MO 1 595.76	DE 311.05
45	SD 3 500.15	ID 2 956.35	TX 488.25	ID 187.00	NH 74.29	SC 48.10	SC 2 370.54	MT 1 571.70	KY 276.49
46	NH 3 500.01	NC 2 909.56	KS 480.73	AZ 176.88	NJ 74.25	WI 46.83	SD 2 288.26	SC 1 560.85	LA 275.50
47	ID 3 450.65	AL 2 877.39	AZ 479.27	FL 175.68	NY 74.11	MA 46.60	AL 2 254.32	SD 1 488.60	WV 272.91
48	IN 3 448.27	MS 2 824.69	NV 459.37	DE 169.33	PA 73.64	MI 43.58	MO 2 223.50	TN 1 410.01	OK 250.72
49	MS 3 297.82	TN 2 755.22	NH 443.13	NH 165.07	CT 70.05	AZ 43.36	TN 2 136.98	AL 1 364.05	AR 244.57
50	MO 3 187.88	MO 2 722.29	VA 433.85	VA 162.11	OH 69.04	NY 34.86	MS 2 055.57	AR 1 337.42	NM 221.97
51	AR 2 845.38	AR 2 501.92	FL 408.76	NV 110.80	MO 68.57	FL 30.61	AR 1 957.42	MS 1 302.06	AL 170.78

See footnotes at end of table.

Table 32. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1990-91—Con.

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General revenue—Con.																Utility and liquor store revenue	
	General revenue from own sources—Con.																	
	Taxes—Con.						Charges						Miscellaneous					
			Sales and gross receipts															
	Individual and corporate income		General sales		Selective sales		Total[1]		Education		Hospital		Interest earnings		Rents and royalties			
		10		11		12		13		14		15		16		17		18
	US	**521.79**	**US**	**497.46**	**US**	**238.41**	**US**	**496.61**	**US**	**141.27**	**US**	**133.68**	**US**	**232.32**	**US**	**13.06**	**US**	**240.85**
1	DC	1 253.08	HI	1 126.64	NV	578.21	AK	1 092.67	VT	332.35	GA	343.74	AK	3 360.65	AK	2 057.52	NE	990.76
2	NY	1 168.82	WA	1 083.83	DC	371.21	DE	731.28	DE	301.49	WY	330.35	WY	1 038.37	NM	169.40	TN	728.74
3	MA	1 011.17	DC	755.15	HI	347.46	WY	679.83	ND	298.28	AL	312.14	NM	501.92	WY	100.98	UT	580.21
4	MD	942.24	CT	741.01	VT	332.81	ND	666.90	CO	225.08	MS	309.00	DE	449.37	LA	69.47	DC	573.20
5	DE	894.52	NM	736.98	FL	312.91	HI	660.21	IA	214.84	SC	269.70	MT	390.39	ND	33.44	WA	541.62
6	HI	871.47	AZ	651.48	WA	305.02	MN	636.95	NE	212.60	IA	241.41	SD	350.95	CO	29.04	AZ	421.15
7	MN	774.55	NV	649.01	NJ	300.52	AL	613.30	MI	205.50	TN	240.93	HI	334.59	MT	26.41	SC	349.39
8	OR	729.90	LA	629.88	TX	298.26	WA	605.97	IN	203.07	LA	213.65	MN	333.89	TX	18.14	NC	344.36
9	CA	699.73	TN	626.10	ND	296.83	IA	597.08	UT	191.18	IN	200.80	OR	329.71	HI	15.03	AL	339.18
10	WI	695.12	FL	620.27	CT	294.29	GA	596.47	NH	190.83	NE	195.63	RI	329.64	NE	12.13	AK	314.64
11	KY	637.72	NY	605.75	IL	294.03	CA	595.86	OH	187.86	OK	194.16	ND	308.09	OK	12.02	CA	295.58
12	OH	616.40	CA	591.97	NY	290.86	SC	580.74	WY	186.90	MN	188.07	CO	305.22	AZ	10.88	GA	282.07
13	MI	615.72	TX	581.84	NH	282.41	NE	574.08	WI	182.99	NC	186.98	LA	289.42	CA	10.25	CO	269.19
14	NC	598.85	GA	528.49	VA	271.72	NV	570.46	VA	182.81	CA	164.49	FL	275.00	WA	10.11	FL	266.83
15	NJ	569.80	NJ	520.98	AL	266.21	NY	569.43	MN	181.30	ID	156.22	NV	270.60	NV	9.73	MA	259.11
16	VA	560.16	CO	513.49	MD	263.06	MS	553.02	KS	175.81	NV	154.91	UT	265.86	UT	9.46	NY	254.09
17	IA	554.07	UT	508.18	MN	258.32	IN	545.28	MD	168.89	KS	149.66	NE	262.86	CT	8.74	TX	250.77
18	ME	531.82	MO	491.59	KY	254.65	CO	540.36	SC	166.13	FL	147.39	TX	261.44	MI	7.90	OR	249.82
19	PA	522.38	OK	480.46	DE	252.98	FL	531.99	AR	165.08	NM	146.16	CA	251.38	MS	6.09	NH	225.32
20	GA	507.96	SD	479.53	WV	245.19	LA	528.95	AL	164.98	MI	139.47	KY	250.48	RI	5.38	VT	222.10
21	VT	502.48	WY	479.38	OK	239.92	OK	520.58	NM	162.72	NY	134.48	KS	249.41	ID	5.29	MN	217.69
22	IN	499.93	IL	469.60	RI	228.17	TN	519.67	AZ	158.67	VA	132.24	NY	245.11	IA	5.19	KS	212.43
23	ID	486.87	NE	454.13	MT	226.95	MI	515.85	OR	158.36	WA	125.94	OK	237.16	OR	4.96	OK	207.69
24	IL	474.88	WV	453.84	NE	224.27	VA	514.91	WA	155.47	AR	124.10	VT	236.78	PA	4.39	MS	191.69
25	RI	473.32	KS	453.50	NM	223.18	WI	501.92	MS	154.21	UT	111.46	NH	236.24	SD	4.34	WY	189.70
26	CO	468.11	IN	452.47	TN	222.33	OR	501.64	OK	153.42	KY	111.02	AZ	235.47	NC	4.07	IA	184.02
27	UT	450.50	RI	446.62	LA	221.57	KS	479.42	WV	150.02	TX	109.44	PA	235.15	VA	3.96	PA	175.80
28	AK	445.00	MN	446.46	NC	219.04	UT	478.11	RI	149.28	WI	107.30	WV	233.24	DC	3.93	MI	175.74
29	MO	440.27	AR	436.07	SD	218.47	NC	475.11	LA	147.32	DC	106.57	NJ	232.05	KY	3.77	IN	169.60
30	KS	438.35	MS	432.33	WI	217.80	VT	473.56	AK	145.11	OR	104.58	CT	219.36	NH	3.77	VA	169.09
31	MT	437.80	WI	415.47	OH	207.48	ID	467.26	MO	145.03	MO	102.47	DC	206.27	MD	3.45	DE	160.74
32	SC	432.05	AL	409.83	AZ	207.34	NJ	464.46	KY	142.77	OH	100.31	AL	199.85	NY	3.42	MO	156.25
33	NE	430.04	SC	403.78	KS	204.70	NM	454.03	NC	140.91	WV	96.78	ID	199.56	WI	3.37	SD	152.86
34	OK	427.04	ME	402.49	CA	202.34	MA	451.61	SD	136.77	CO	96.02	IL	197.30	DE	3.16	LA	147.66
35	WV	426.18	ND	395.99	PA	202.21	DC	448.48	ME	134.87	MA	91.36	ME	195.44	AL	3.12	KY	147.21
36	AR	386.22	ID	389.00	ME	201.60	OH	444.84	MA	133.48	HI	64.89	MA	193.00	FL	3.10	NV	146.73
37	AZ	383.46	OH	381.25	AK	198.74	TX	415.15	TX	126.46	CT	60.46	IA	187.09	MN	2.93	IL	139.08
38	AL	341.64	NC	369.80	MS	197.06	WV	408.95	MT	125.85	AK	50.18	WA	186.06	GA	2.52	OH	138.31
39	CT	300.97	IA	359.75	IA	196.33	KY	403.13	IL	125.77	NJ	46.57	WI	185.75	ME	2.51	NM	132.00
40	NM	270.31	PA	350.95	SC	193.86	NH	400.54	CA	124.91	IL	44.10	MD	180.13	SC	2.40	AR	126.60
41	LA	265.83	KY	350.03	GA	189.52	AR	397.52	ID	120.44	AZ	36.65	VA	178.69	KS	2.39	ID	113.11
42	ND	260.13	MI	340.59	AR	187.17	MD	389.48	TN	117.81	MT	33.91	MI	177.08	IN	1.99	ME	110.33
43	MS	238.98	VA	326.32	MO	184.52	MO	378.39	PA	114.51	DE	33.60	MO	160.44	MO	1.82	NJ	108.52
44	NH	144.03	MA	318.45	ID	182.86	AZ	378.27	NJ	104.32	ME	33.12	IN	155.45	TN	1.78	CT	108.48
45	TN	89.36	MD	317.05	CO	181.87	ME	350.07	HI	102.55	SD	29.61	SC	154.94	VT	1.47	HI	[illegible]
46	SD	54.92	VT	221.54	MA	181.39	MT	349.20	CT	101.77	PA	28.26	OH	153.42	OH	1.31	WI	95.10
47	FL	43.85	AK	134.32	OR	181.22	IL	349.11	FL	92.58	ND	24.03	AR	151.63	NJ	1.08	MD	92.28
48	TX	.01	DE	-	IN	155.79	SD	345.03	GA	92.56	MD	9.60	GA	150.34	MA	.99	MT	87.54
49	NV	-	MT	-	MI	145.73	CT	339.02	NV	88.18	RI	7.10	NC	143.40	AR	.97	WV	86.13
50	WA	-	NH	-	UT	143.79	PA	338.08	NY	86.79	VT	3.60	TN	137.14	WV	.86	ND	75.49
51	WY	-	OR	-	WY	125.28	RI	283.23	DC	21.90	NH	2.86	MS	124.65	IL	.52	RI	70.30

[1] Includes amounts not shown separately.

Table 33. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1990-91

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	Total	General expenditure							
		Total	Current expenditure	Capital outlay	Education		Public welfare	Hospitals	Health
					Higher	Elementary and secondary			
	1	2	3	4	5	6	7	8	9
	US 4 216.37	**US 3 601.07**	**US 3 146.62**	**US 454.45**	**US 312.27**	**US 863.04**	**US 517.11**	**US 215.74**	**US 105.90**
1	AK 11 165.05	AK 9 916.12	AK 8 891.57	HI 1 113.88	DE 536.13	AK 1 696.74	DC 1 156.57	DC 597.10	DC 274.23
2	DC 9 516.50	DC 7 039.77	DC 6 344.56	AK 1 024.56	ND 508.76	WY 1 261.23	NY 1 017.90	GA 432.58	AK 245.96
3	NY 6 525.66	NY 5 481.52	NY 4 836.75	WY 892.03	WY 497.57	NY 1 211.17	MA 921.57	WY 416.58	MI 183.78
4	WY 5 596.19	WY 5 064.46	WY 4 172.42	NV 836.71	AK 493.32	NJ 1 081.39	AK 774.00	NY 407.63	HI 181.28
5	HI 5 094.93	HI 4 606.51	CT 3 863.48	WA 712.20	UT 454.43	CT 1 052.47	ME 719.01	AL 369.84	DE 158.90
6	MA 5 023.58	CT 4 443.02	MA 3 724.64	DC 695.21	IA 450.34	VT 1 043.91	MN 674.80	MS 344.49	RI 143.91
7	CT 4 987.63	MN 4 250.02	NJ 3 695.15	NY 644.77	VT 443.46	DC 1 036.83	CA 648.43	LA 338.39	NY 143.14
8	WA 4 953.24	MA 4 127.27	CA 3 636.21	MN 624.83	NM 438.44	WA 971.72	RI 646.94	SC 334.53	MA 136.98
9	CA 4 889.54	NJ 4 102.44	MN 3 625.19	AZ 624.61	WI 412.37	MN 963.78	CT 646.15	IA 300.31	SC 134.87
10	MN 4 778.66	DE 4 093.89	VT 3 571.12	DE 621.61	HI 411.16	ME 962.95	VT 610.41	MN 298.14	FL 130.38
11	NJ 4 668.58	CA 4 054.51	HI 3 492.63	CT 579.54	NE 409.48	WI 956.80	WI 604.36	TN 261.99	WA 125.87
12	NV 4 549.87	VT 3 882.46	DE 3 472.27	MT 573.08	MI 404.46	MI 945.93	NJ 560.47	NC 248.29	CA 125.19
13	RI 4 512.65	RI 3 879.86	RI 3 419.27	MD 544.94	CO 401.31	MT 918.86	MI 560.09	IN 242.51	CT 122.05
14	DE 4 494.93	WA 3 815.26	MI 3 271.26	FL 532.89	AZ 397.07	NV 917.67	OH 557.72	CA 238.59	NC 119.09
15	NE 4 373.61	NV 3 742.78	WI 3 248.41	CO 525.59	MD 396.49	OR 898.86	KY 527.56	NE 235.50	OH 117.54
16	VT 4 312.00	MD 3 716.45	ME 3 237.58	GA 498.99	KS 390.79	NE 889.57	PA 515.65	OK 234.85	MT 115.74
17	OR 4 215.23	WI 3 693.43	OR 3 182.36	VA 487.16	OR 390.27	VA 887.49	WA 488.41	MA 224.32	AL 115.61
18	MD 4 211.95	ME 3 634.46	MD 3 171.51	NM 482.85	MN 384.92	NH 884.26	IA 460.76	CT 215.28	WY 113.43
19	MI 4 190.40	OR 3 631.26	WA 3 103.07	ND 471.90	WA 382.34	MD 875.59	MD 442.91	KS 211.57	NM 112.25
20	AZ 4 072.29	MI 3 611.54	ND 3 069.38	IL 469.64	IN 370.01	CA 872.23	ND 442.70	NM 207.53	MD 110.63
21	WI 4 059.48	ND 3 541.28	IA 2 969.63	RI 460.58	NC 364.72	PA 856.17	LA 434.78	NV 206.85	OR 106.84
22	CO 4 047.81	MT 3 503.90	LA 2 964.08	ID 454.18	AL 351.14	CO 854.20	MT 433.79	TX 202.73	VA 104.72
23	ME 4 042.86	IA 3 423.77	MT 2 930.81	IA 454.14	CA 350.42	DE 845.01	SC 432.75	FL 195.06	MN 104.58
24	MT 3 955.79	AZ 3 421.61	NV 2 906.07	OR 448.91	ID 334.57	RI 841.51	IL 430.33	MI 187.85	NH 100.90
25	FL 3 895.53	CO 3 419.17	CO 2 893.58	NE 445.55	SC 329.45	FL 834.52	HI 425.15	VA 180.39	WI 99.79
26	UT 3 880.84	FL 3 412.17	FL 2 879.29	WI 445.02	VA 328.14	NM 831.26	IN 421.89	WA 180.39	AZ 97.16
27	OH 3 849.23	NM 3 358.76	NM 2 875.91	TN 425.01	TX 318.92	IA 820.10	GA 409.01	ID 176.88	IL 92.02
28	ND 3 845.86	LA 3 350.68	PA 2 838.57	CA 418.30	MS 316.82	IN 816.49	NH 403.29	MO 158.40	SD 89.08
29	IL 3 788.89	VA 3 318.70	VA 2 831.54	NC 415.29	KY 303.76	MA 807.21	AR 402.77	OH 155.65	PA 86.65
30	IA 3 769.22	IL 3 293.79	OH 2 830.57	UT 409.01	TN 291.92	OH 804.51	OR 401.32	OR 155.26	TN 86.49
31	PA 3 746.46	NE 3 269.49	IL 2 824.15	NJ 407.29	OH 290.85	KS 803.64	OK 395.54	CO 153.22	ME 86.40
32	LA 3 740.31	GA 3 213.36	NE 2 823.94	MA 402.63	WV 287.87	TX 802.98	WV 393.62	AR 152.18	UT 84.63
33	GA 3 739.76	KS 3 200.06	KS 2 812.80	OK 400.71	OK 286.79	GA 801.73	NE 392.28	HI 151.20	CO 83.46
34	SC 3 730.19	PA 3 199.84	AZ 2 797.00	SD 399.98	IL 284.48	SC 801.18	DE 378.70	KY 141.06	MO 82.77
35	NM 3 712.10	OH 3 195.70	NH 2 777.19	ME 396.88	AR 281.24	AZ 795.53	NM 366.91	NJ 135.84	LA 79.95
36	TN 3 669.92	SC 3 138.01	SC 2 758.31	KS 387.26	RI 277.13	NC 777.16	NC 364.31	WI 135.67	VT 79.10
37	VA 3 639.02	NH 3 057.74	GA 2 714.37	LA 386.59	LA 276.29	SD 775.83	CO 361.04	UT 132.04	NJ 77.93
38	KS 3 608.56	NC 3 035.26	IN 2 635.80	KY 382.06	NY 268.91	UT 773.28	FL 358.38	WV 127.67	GA 76.54
39	NC 3 593.77	UT 3 016.27	NC 2 619.97	SC 379.71	ME 268.55	ND 771.06	MO 354.97	IL 121.88	WV 74.15
40	AL 3 462.62	IN 2 996.67	UT 2 607.25	TX 373.36	MT 260.05	MO 761.71	AZ 348.78	RI 112.49	ID 73.62
41	NH 3 457.52	SD 2 949.55	WV 2 585.28	OH 365.13	NV 250.63	IL 759.95	MS 341.28	AK 110.24	NV 70.57
42	OK 3 381.52	KY 2 946.69	AL 2 581.87	PA 361.27	SD 243.65	WV 754.88	AL 339.93	ND 100.39	KS 70.49
43	WV 3 365.35	AL 2 942.29	KY 2 564.63	IN 360.87	MO 239.19	OK 751.13	KS 338.60	PA 92.32	IA 69.04
44	TX 3 348.16	OK 2 919.87	SD 2 549.57	AL 360.43	NJ 237.93	ID 726.61	WY 331.42	ME 89.65	KY 67.48
45	KY 3 336.38	TX 2 895.44	TX 2 522.08	MO 344.30	GA 234.78	LA 714.54	TN 328.04	MT 87.30	OK 67.06
46	IN 3 311.47	WV 2 865.60	OK 2 519.17	MI 340.28	FL 228.30	HI 690.03	VA 326.37	SD 79.26	MS 64.87
47	SD 3 250.02	ID 2 853.51	ID 2 399.33	VT 311.34	NH 216.79	MS 633.69	TX 318.47	AZ 77.09	IN 60.21
48	ID 3 173.50	TN 2 757.08	MS 2 391.27	MS 304.60	CT 212.01	KY 623.03	SD 314.81	MD 72.29	TX 59.18
49	MS 3 041.29	MS 2 695.87	TN 2 332.07	NH 280.55	MA 205.58	AR 619.43	UT 307.14	DE 64.11	AR 55.11
50	MO 3 029.75	MO 2 663.86	MO 2 319.56	WV 280.32	PA 177.84	AL 615.79	ID 297.38	VT 40.52	ND 45.10
51	AR 2 715.24	AR 2 440.51	AR 2 188.11	AR 252.41	DC 169.69	TN 572.11	NV 233.59	NH 40.15	NE 43.45

See footnotes at end of table.

Table 33. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1990-91—Con.

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	General expenditure—Con.														Exhibit: Salaries and wages		Utility and liquor store expenditure	
	Highways		Police		Fire		Correction		Parks and recreation		Sewerage		Interest on general debt					
		10		11		12		13		14		15		16		17		18
	US	**257.50**	**US**	**129.96**	**US**	**54.71**	**US**	**108.48**	**US**	**63.17**	**US**	**78.02**	**US**	**207.13**	**US**	**1 452.97**	**US**	**321.22**
1	AK	1 008.15	DC	446.61	DC	167.25	DC	605.57	AK	149.19	DC	238.99	AK	1 317.18	DC	3 389.76	DC	1 867.16
2	WY	754.40	AK	202.27	NV	107.98	AK	222.59	HI	138.93	DE	141.60	DC	407.24	AK	3 037.89	NE	1 029.62
3	SD	441.54	NY	197.18	RI	104.52	NY	204.24	NV	113.35	NJ	132.27	DE	395.70	NY	2 210.09	TN	756.66
4	DE	440.58	CA	177.81	MA	92.16	NV	155.58	IL	108.58	WI	124.03	WY	363.68	WY	2 012.32	WA	666.62
5	MT	419.04	NV	171.22	AK	81.68	CA	154.09	DC	102.85	MA	119.25	NY	342.94	MN	1 678.88	UT	657.85
6	VT	406.34	FL	162.81	CT	79.47	MD	139.77	CO	99.50	HI	116.75	LA	337.82	NJ	1 670.85	AK	645.32
7	IA	397.04	NJ	159.94	CA	78.63	CT	139.71	MN	97.81	AK	116.45	RI	323.82	CA	1 654.84	NY	569.92
8	ND	390.58	AZ	158.72	NY	74.03	AZ	131.22	FL	92.83	MN	96.59	NV	301.12	CT	1 630.69	AZ	444.37
9	CT	390.23	MD	155.86	MD	71.18	FL	123.20	WA	92.66	WA	94.28	NJ	291.63	HI	1 583.63	CA	419.88
10	KS	375.72	WY	149.73	OR	67.64	GA	122.01	CA	86.85	CA	93.63	CT	282.86	DE	1 563.06	MA	418.43
11	MN	374.36	CT	146.23	FL	61.85	DE	121.63	MD	83.53	RI	92.24	MA	282.45	NE	1 530.88	SC	397.68
12	NE	342.97	IL	139.04	IL	61.07	MA	121.33	NY	75.45	NY	90.21	NH	279.31	WA	1 523.80	NC	374.82
13	AZ	333.83	MA	132.38	WI	60.03	OR	114.89	WY	75.07	OH	84.28	HI	275.52	MA	1 509.42	GA	357.56
14	ME	330.46	WI	132.07	NH	59.93	NJ	114.29	NM	74.77	MD	83.01	MN	268.67	MI	1 491.29	FL	353.92
15	VA	325.49	MI	131.46	CO	58.30	MI	110.90	NJ	66.58	IL	81.09	AZ	261.67	CO	1 482.98	AL	348.11
16	CO	325.31	DE	131.38	VA	57.76	CO	104.88	ND	66.22	VA	80.74	PA	257.83	NV	1 455.04	CO	340.90
17	ID	311.75	HI	130.76	HI	56.58	SC	104.35	RI	65.44	CT	79.13	KY	245.33	OR	1 453.10	TX	294.94
18	NM	305.88	RI	129.11	OH	56.47	NM	101.38	AZ	64.36	OR	78.44	CO	238.67	MD	1 446.66	OR	280.11
19	NV	305.83	CO	128.82	WA	55.51	VA	101.04	UT	64.34	ME	78.03	WV	235.56	VT	1 423.50	MN	254.04
20	HI	305.09	NM	126.99	AZ	54.34	NC	94.00	WI	63.28	MI	75.70	SD	234.73	VA	1 415.24	VT	247.11
21	WV	296.96	LA	121.12	OK	49.46	TN	93.81	LA	61.14	FL	72.96	FL	226.96	FL	1 401.73	PA	240.95
22	MD	294.32	NH	114.45	ME	48.32	WA	93.61	GA	58.14	IN	72.64	ND	223.93	WI	1 392.45	KS	229.26
23	NY	293.19	OR	114.27	NJ	47.82	RI	91.72	CT	57.95	NV	72.45	OR	222.92	KS	1 379.83	OK	220.29
24	OK	291.16	VA	113.52	MO	47.73	KS	90.54	TN	57.73	LA	71.68	VT	221.40	AZ	1 374.36	IL	213.21
25	WI	288.91	OH	112.76	NM	45.87	TX	88.42	DE	57.03	PA	69.76	MT	212.44	IA	1 372.48	SD	210.43
26	IL	284.14	WA	112.36	GA	45.70	WY	87.22	VA	53.95	IA	68.95	TX	209.49	ND	1 357.86	MI	209.30
27	OR	280.08	MN	109.50	WY	44.56	WI	82.39	OR	50.33	CO	66.42	MD	209.41	SC	1 352.23	WY	205.13
28	WA	277.21	TX	106.04	MI	43.98	HI	80.94	SD	49.03	TX	66.28	IL	201.87	RI	1 349.16	IA	197.79
29	LA	275.08	GA	104.94	TX	43.09	PA	79.93	IA	48.91	VT	64.75	ME	198.37	NC	1 319.78	IN	197.11
30	NJ	264.15	NC	101.76	KS	42.44	UT	79.80	MI	47.82	NC	64.34	KS	190.58	LA	1 316.28	HI	192.75
31	KY	258.61	MO	99.78	TN	41.37	IL	78.07	NC	47.52	NH	63.39	WI	178.47	IL	1 313.27	NH	192.05
32	MS	256.47	KS	98.28	LA	40.12	OH	77.81	NE	47.35	KY	60.12	UT	167.21	GA	1 309.46	MS	191.87
33	NH	255.84	PA	97.24	IN	38.16	LA	75.78	MO	46.04	TN	60.07	CA	166.91	NM	1 306.72	MO	189.73
34	TN	247.06	ID	96.76	NE	37.62	OK	74.88	OH	44.41	NM	57.98	VA	166.86	MT	1 298.20	NJ	186.59
35	RI	244.58	UT	91.41	NC	37.49	ME	73.16	OK	44.40	ID	56.03	WA	162.97	OH	1 283.57	VA	178.36
36	MO	243.45	IA	89.91	MN	37.10	KY	67.36	TX	43.09	MO	53.70	OK	159.18	UT	1 274.98	OH	175.18
37	DC	237.63	SC	88.81	AL	37.07	MT	66.65	KY	41.85	GA	53.69	AL	154.83	OK	1 268.24	NV	172.93
38	PA	237.41	AL	88.46	UT	35.04	IN	64.76	KS	39.33	WV	53.31	OH	142.74	TX	1 242.67	KY	172.57
39	TX	233.66	TN	88.27	SC	33.03	MN	60.42	AL	39.05	AZ	53.21	MI	142.66	IN	1 233.29	MD	169.58
40	GA	232.76	OK	87.30	IA	32.30	NE	60.37	ID	37.29	SC	49.19	NE	140.59	AL	1 225.73	DE	166.85
41	NC	230.62	MT	87.18	ID	31.94	NH	57.60	SC	37.29	UT	48.87	TN	140.17	NH	1 200.34	CT	163.41
42	OH	228.95	NE	86.91	MS	31.13	ID	56.88	WV	36.62	OK	46.89	SC	131.61	ME	1 191.26	LA	151.59
43	AR	228.47	VT	86.64	KY	30.40	AL	56.71	MA	35.23	NE	46.50	MO	130.17	MO	1 177.61	NM	144.61
44	FL	225.90	ME	81.37	VT	30.30	MO	54.13	VT	31.22	WY	45.60	IA	129.72	KY	1 152.48	AR	130.27
45	AL	219.36	KY	81.22	MT	28.69	VT	53.55	IN	31.07	AL	45.40	AR	124.49	TN	1 147.15	WI	122.21
46	UT	211.47	SD	76.06	PA	27.00	SD	51.93	PA	30.91	KS	41.46	IN	122.19	MS	1 136.02	ME	110.71
47	MI	207.85	IN	75.55	SD	25.89	AR	50.20	ME	30.05	MS	36.42	MS	120.98	PA	1 132.60	ID	109.81
48	IN	203.11	MS	66.44	AR	24.88	IA	48.80	NH	29.48	ND	34.03	ID	118.73	WV	1 131.68	RI	99.46
49	MA	183.30	AR	65.68	ND	24.13	MS	40.84	MT	26.56	SD	33.85	GA	116.65	ID	1 117.59	WV	88.97
50	CA	181.35	ND	64.18	WV	18.87	ND	34.11	AR	25.94	AR	32.79	NC	99.97	SD	1 077.01	MT	80.27
51	SC	171.40	WV	50.54	DE	15.38	WV	32.81	MS	23.23	MT	31.74	NM	94.05	AR	1 046.24	ND	78.52

[1] Includes amounts not shown separately.

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Table 34. State and Local Governments Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1990-91

[Amounts in dollars. For meaning of abbreviations and symbols, see introductory text]

Rank	Debt at end of fiscal year												Cash and security holdings					
							By function											
		Total		Long term		Short term		Public debt for private purposes		Education		Utilities		Total[1]		Insurance trust systems		Other than insurance trust
		1		2		3		4		5		6		7		8		9
	US	**3 631.17**	**US**	**3 545.23**	**US**	**86.02**	**US**	**1 210.05**	**US**	**422.99**	**US**	**560.04**	**US**	**6 197.56**	**US**	**3 253.20**	**US**	**2 944.36**
1	AK	17 647.78	AK	17 638.73	NY	396.34	AK	9 750.19	AK	1 256.27	UT	3 424.60	AK	47 531.54	AK	8 309.58	AK	39 221.97
2	DC	8 115.75	DC	8 115.75	RI	302.25	DE	3 848.65	NV	1 098.63	WA	2 514.33	WY	14 117.96	NY	6 098.63	WY	10 399.84
3	DE	6 175.22	DE	6 069.71	CT	285.74	WY	3 602.56	AZ	788.66	AK	2 095.25	NY	9 193.35	OH	5 252.04	NM	6 056.78
4	NY	5 940.00	UT	5 716.61	MA	261.05	RI	2 767.26	KY	746.49	NE	2 077.32	NM	8 950.28	WI	4 635.51	DE	5 638.07
5	UT	5 733.54	NY	5 543.66	NJ	192.85	NH	2 647.45	NY	648.92	DC	1 694.43	DE	8 733.81	CA	4 444.12	MT	4 557.18
6	WA	5 212.89	WA	5 171.64	MN	139.40	WV	2 330.43	TX	627.13	AZ	1 361.23	HI	8 233.49	WA	4 098.65	HI	4 352.10
7	RI	5 186.70	RI	4 884.45	WI	111.83	SD	2 219.52	FL	602.93	SC	1 174.12	OR	7 731.12	OR	4 013.10	MN	4 207.09
8	CT	5 021.83	AZ	4 832.57	OH	109.36	KY	1 976.29	PA	587.07	GA	1 065.63	MN	7 671.44	HI	3 881.39	ND	4 092.34
9	AZ	4 934.53	NV	4 831.34	DE	105.50	CT	1 895.40	WA	578.51	NC	949.14	CA	7 653.30	WY	3 718.12	RI	3 900.29
10	MA	4 931.63	CT	4 736.08	AZ	101.96	ND	1 869.28	CO	540.33	NY	936.28	OH	7 273.20	NV	3 644.39	SD	3 851.27
11	NV	4 846.59	MA	4 670.58	OR	97.64	LA	1 853.07	IN	528.56	TX	898.48	NV	7 230.80	CO	3 534.58	NH	3 764.20
12	NH	4 741.67	NH	4 669.76	ME	96.23	NM	1 843.80	MI	527.91	CO	827.99	CO	7 106.34	NJ	3 486.23	OR	3 718.02
13	HI	4 697.94	HI	4 658.45	VT	80.02	MT	1 787.61	VA	526.16	FL	687.36	MT	6 957.14	MN	3 464.36	LA	3 605.19
14	WY	4 602.53	WY	4 594.57	CA	79.80	PA	1 772.80	OH	507.62	OK	639.83	WI	6 788.05	SC	3 308.84	NV	3 586.41
15	LA	4 562.45	LA	4 529.06	PA	76.10	MA	1 766.14	MN	498.41	MA	582.38	NJ	6 754.68	MD	3 192.62	CO	3 571.76
16	NJ	4 344.85	NJ	4 152.00	NH	71.90	KS	1 545.79	WY	448.08	CA	566.87	WA	6 662.84	AZ	3 189.62	KY	3 401.73
17	MN	4 265.48	MN	4 126.08	KS	60.19	MN	1 508.90	WV	439.67	TN	409.36	RI	6 439.76	MI	3 120.90	WV	3 363.07
18	CO	4 107.56	CO	4 104.92	SC	43.57	VT	1 503.09	ME	415.82	VT	399.02	SD	6 029.29	DC	3 105.20	FL	3 362.47
19	PA	4 024.53	FL	3 953.65	IL	41.48	NY	1 457.69	NH	400.70	NV	387.67	CT	6 020.17	DE	3 095.74	NJ	3 268.45
20	NE	3 978.20	NE	3 951.45	WA	41.25	NJ	1 427.82	RI	395.15	MN	382.26	AZ	5 934.84	CT	2 977.40	UT	3 260.96
21	FL	3 957.46	PA	3 948.44	IA	41.13	MD	1 391.28	AL	392.91	NM	382.24	PA	5 932.49	PA	2 914.42	CA	3 209.18
22	KY	3 868.13	KY	3 866.12	ID	41.05	AZ	1 383.29	SC	387.47	OR	344.16	ND	5 913.60	NM	2 893.50	NE	3 201.17
23	TX	3 738.86	TX	3 700.44	HI	39.49	IL	1 341.32	NM	352.39	VA	272.14	LA	5 877.20	IL	2 853.95	TX	3 111.33
24	WV	3 642.64	WV	3 611.44	NC	38.65	UT	1 309.15	AR	345.57	PA	271.57	IL	5 667.63	NC	2 811.58	NY	3 094.73
25	MD	3 604.29	MD	3 579.84	TX	38.42	CO	1 243.26	TN	339.57	KS	263.83	DC	5 648.09	AL	2 726.83	CT	3 042.77
26	OR	3 501.44	OR	3 403.80	TN	33.75	FL	1 233.83	LA	328.20	WY	243.48	KY	5 593.00	RI	2 539.47	PA	3 018.07
27	VT	3 414.93	VT	3 334.92	LA	33.39	ME	1 188.98	NJ	327.48	AR	241.45	UT	5 518.58	GA	2 524.61	OK	2 947.84
28	IL	3 284.56	IL	3 243.09	WV	31.20	OK	1 183.72	IA	321.45	AL	241.17	FL	5 401.11	MT	2 399.96	KS	2 872.80
29	ME	3 282.15	SD	3 230.49	NE	26.75	AR	1 177.88	IL	321.18	MI	213.74	MI	5 337.21	VA	2 394.48	IL	2 813.68
30	SD	3 232.54	ME	3 185.92	MT	25.48	AL	1 167.82	CT	316.12	IA	208.75	TX	5 295.85	IA	2 354.99	VT	2 764.38
31	CA	3 228.47	NM	3 172.24	IN	25.13	MO	1 111.01	UT	307.88	KY	204.07	MD	5 262.15	MO	2 345.25	AZ	2 745.22
32	NM	3 191.67	CA	3 148.68	MD	24.45	VA	1 101.74	DE	289.49	LA	200.26	NH	5 222.01	TN	2 339.37	VA	2 578.78
33	ND	3 032.32	ND	3 019.54	GA	21.56	NV	1 094.61	MO	289.22	MD	183.46	SC	5 198.22	LA	2 272.00	WA	2 564.19
34	MT	2 947.29	MT	2 921.80	NM	19.43	CA	1 018.72	MT	285.47	MO	179.99	AL	4 988.55	UT	2 257.62	MA	2 542.97
35	SC	2 896.35	VA	2 869.10	MO	17.88	ID	978.78	MD	284.39	NH	175.28	VA	4 973.26	KY	2 191.27	DC	2 542.89
36	KS	2 895.87	SC	2 852.78	UT	16.93	WI	965.24	NE	282.64	SD	175.08	WV	4 938.88	TX	2 184.52	ME	2 490.07
37	VA	2 884.58	KS	2 835.68	MI	16.42	TX	939.75	OR	273.68	NJ	155.48	OK	4 878.22	SD	2 178.02	AL	2 261.71
38	GA	2 833.45	GA	2 811.89	VA	15.48	DC	929.58	KS	266.17	CT	155.14	KS	4 780.14	MS	2 140.29	MI	2 216.31
39	WI	2 735.40	OK	2 732.83	NV	15.25	MS	915.00	SD	247.70	OH	153.18	NC	4 722.13	MA	2 042.94	ID	2 188.61
40	OK	2 733.19	AL	2 626.35	ND	12.77	OH	877.35	NC	234.20	IN	147.75	MA	4 585.91	FL	2 038.64	IN	2 181.80
41	AL	2 637.74	WI	2 623.57	AL	11.39	NE	876.90	ID	233.15	WV	147.24	GA	4 551.40	OK	1 930.38	MO	2 170.51
42	MI	2 499.66	MI	2 483.23	AK	9.05	MI	830.35	GA	222.81	IL	138.80	MO	4 515.76	AR	1 909.83	WI	2 152.55
43	NC	2 473.01	NC	2 434.36	AR	8.72	TN	814.25	WI	222.08	DE	133.49	NE	4 487.19	KS	1 907.34	AR	2 112.52
44	TN	2 465.33	TN	2 431.57	WY	7.96	IA	810.84	CA	221.58	MT	122.60	VT	4 451.00	ID	1 858.44	MD	2 069.53
45	OH	2 353.49	OH	2 244.13	MS	6.12	NC	665.67	VT	218.39	MS	121.37	IA	4 395.87	ND	1 821.26	IA	2 040.88
46	MO	2 156.24	MO	2 138.36	FL	3.81	SC	627.45	MS	203.28	ID	119.30	ME	4 105.35	VT	1 686.63	GA	2 026.79
47	AR	2 039.65	AR	2 030.94	CO	2.64	IN	594.58	ND	201.06	ME	108.00	MS	4 068.09	ME	1 615.28	OH	2 021.16
48	IN	1 997.84	IN	1 972.70	SD	2.05	GA	547.17	MA	198.94	ND	90.90	TN	4 061.08	WV	1 575.81	MS	1 927.80
49	MS	1 878.25	MS	1 872.13	KY	2.01	HI	545.30	OK	149.68	RI	85.80	ID	4 047.06	NH	1 457.81	NC	1 910.55
50	IA	1 826.95	IA	1 785.82	OK	.36	WA	490.03	HI	4.91	WI	81.94	AR	4 022.36	IN	1 329.26	SC	1 889.39
51	ID	1 665.35	ID	1 624.30	DC	-	OR	455.31	DC	-	HI	64.74	IN	3 511.06	NE	1 286.01	TN	1 721.71

[1] Includes amounts not shown separately.

Table 35. Population and Personal Income, by State: 1990 and 1991

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Total population (excluding Armed Forces overseas) (thousands)		Personal income, calendar year 1990[1]	
	July 1, 1991[2]	April 1, 1990[3]	Amount (million dollars)	Per capita (dollars)
	1	2	3	4
All States	**252 177**	**248 710**	**4 662 698**	**18 691**
Alabama	4 089	4 041	60 776	15 021
Alaska	570	550	11 956	21 688
Arizona	3 750	3 665	58 946	16 021
Arkansas	2 372	2 351	33 389	14 188
California	30 380	29 760	619 381	20 667
Colorado	3 377	3 294	62 378	18 890
Connecticut	3 291	3 287	83 842	25 848
Delaware	680	666	13 397	20 022
District of Columbia	598	607	14 044	24 063
Florida	13 277	12 938	241 713	18 530
Georgia	6 623	6 478	110 886	17 049
Hawaii	1 135	1 108	22 663	20 356
Idaho	1 039	1 007	15 423	15 249
Illinois	11 543	11 431	233 661	20 419
Indiana	5 610	5 544	93 805	16 890
Iowa	2 795	2 777	47 870	17 218
Kansas	2 495	2 478	45 050	18 162
Kentucky	3 713	3 685	55 351	15 001
Louisiana	4 252	4 220	61 237	14 542
Maine	1 235	1 228	21 146	17 175
Maryland	4 860	4 781	104 631	21 798
Massachusetts	5 996	6 016	135 861	22 569
Michigan	9 368	9 295	171 003	18 360
Minnesota	4 432	4 375	82 223	17 731
Mississippi	2 592	2 573	33 009	12 823
Missouri	5 158	5 117	89 572	17 472
Montana	808	799	12 205	15 270
Nebraska	1 593	1 578	27 734	15 549
Nevada	1 284	1 202	23 298	19 035
New Hampshire	1 105	1 109	23 147	20 827
New Jersey	7 760	7 730	192 893	24 936
New Mexico	1 548	1 515	21 677	14 265
New York	18 058	17 990	397 602	22 086
North Carolina	6 737	6 629	108 396	16 293
North Dakota	635	639	9 686	15 215
Ohio	10 939	10 847	190 720	17 564
Oklahoma	3 175	3 146	48 620	15 457
Oregon	2 922	2 842	49 198	17 196
Pennsylvania	11 961	11 882	222 228	18 686
Rhode Island	1 004	1 003	18 894	18 802
South Carolina	3 560	3 487	53 006	15 151
South Dakota	703	696	10 997	15 979
Tennessee	4 953	4 877	77 540	15 866
Texas	17 349	16 987	285 085	16 716
Utah	1 770	1 723	24 199	13 993
Vermont	567	563	9 889	17 511
Virginia	6 286	6 187	122 215	19 691
Washington	5 018	4 867	92 174	18 775
West Virginia	1 801	1 793	24 622	13 755
Wisconsin	4 955	4 892	86 147	17 560
Wyoming	460	454	7 378	16 314

[1] U.S. Department of Commerce, **Survey of Current Business**, August 1990.
[2] Bureau of the Census, **Current Population Reports**, Series P-25, July 1992.
[3] Represents resident U.S. populations form the 1990 Decennial Census of Population and Housing.

Appendix A. Definitions of Selected Terms

Agency and Private Trust Transactions. Excluded from census data on government finances because it involves receipt, holding, and disbursement of moneys by the government as agent or trustee for other governments, or private persons, such as collection of local government taxes, collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Agriculture. Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities related to Fish and Game, Forestry, irrigation, flood control, and other conservation activities. See Natural Resources.

Aid to Local Governments. See *Intergovernmental Expenditure.*

Air Transportation. Construction, maintenance, operation, and support of airport facilities.

Alcoholic Beverages. See under License Taxes and Sales and Gross Receipts Taxes.

Amusements. See under License Taxes and Sales and Gross Receipts Taxes.

Assistance and Subsidies. Cash contributions and subsidies to persons and foreign governments, not in payment for goods or services or for claims against the government. For local governments, this object category comprises only direct Cash Assistance payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic educational institutions. Major Federal subsidy payments are for veterans' benefits, agricultural support programs, and foreign aid.

Auxiliary Enterprises, State Institutions of Higher Education. Dormitories, cafeterias, athletic contests, lunchrooms, student activities, and other auxiliary activities of State institutions of higher education financed mainly by revenue from charges.

Benefits, Insurance Trusts. See *Insurance Trust Expenditure.*

Bond Funds. Funds established to account for the proceeds of bond issues pending their disbursement.

Capital Outlay. Direct expenditure for contract or force account construction of buildings, roads, and other improvements, for purchase of equipment, land, and existing structures, and for payments on capital leases. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure as are payments on operating leases. See Construction, Equipment and Land and Existing Structures.

Cash and Deposits. Cash on hand and demand, savings, or time deposits.

Cash and Security Holdings. Cash on hand; demand, savings, or time deposits; and government and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by government loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by the government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance. Direct cash payments to beneficiaries of public welfare programs. See Public Welfare.

Categorical Assistance Programs. Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See Public Welfare.

Charges and Miscellaneous General Revenue. General Revenue other than Taxes and Intergovernmental Revenue.

Commercial Activities, n.e.c. See *Miscellaneous Commercial Activities.*

Construction. Production of fixed works and structures and additions, replacements, and major alterations, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes contract construction, undertaken on a contract basis of private contractors, and force account construction, undertaken with direct use of material and labor by the government.

Contributions, Insurance Trust. Amounts derived from contributions, assessments, premiums, "taxes," etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system it administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

Corporation Net Income Taxes. Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction. Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

County Governments. Organized local governments authorized in State constitutions and statutes and established to provide general government; includes those governments designated as counties, parishes in Louisiana, and boroughs in Alaska.

Current Charges. Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Expenditure. All expenditures with the exception of capital outlay. Includes Current Operations, Assistance and Subsidies, interest on debt, and Insurance Benefits and Repayments.

Current Operation. Direct expenditure for compensation of own officers and employees and for supplies, materials, operating leases, and contractual services except amounts for capital outlay.

Death and Gift Taxes. Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt. All long-term credit obligations of the government and its agencies whether backed by the government's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, leases, advances, and contingent loans from other governments, and rights of individuals to benefits from government-administered employee retirement funds. Refunding of Long-Term Debt is the issuance of long-term obligations in exchange for, or to finance the retirement of, outstanding long-term debt, generally to obtain more favorable interest rates.

Debt Issued. See Long-Term Debt Issued.

Debt Offsets. See Long-Term Debt Offsets.

Debt Outstanding. All debt obligations remaining unpaid on the date specified.

Debt Retired. See Long-Term Debt Retired.

Direct Expenditure. Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than Intergovernmental Expenditure.

Document and Stock Transfer Taxes. Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

Earnings on Investments, Insurance Trust Revenue. Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of a government held by its own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other agencies of the same government.

Education. Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals) and educational programs for adults, veterans, and other special classes. Higher Education includes activities of degree-granting post-secondary institutions operated by State and local govenrnments, except that agricultural extension services and experiment stations are classified under Natural Resources, and hospitals serving the public are classified under Hospitals. Elementary and Secondary Education comprises payments for instructional, support services and other activities for kindergarten through high school programs. This includes the operation of public schools, construction of school buildings, purchase and operation of school buses, and other services ancillary to the provision of public schools. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other auxiliary enterprises financed mainly through charges for services are reported on a gross basis in both higher and elementary-secondary education. Other Education includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Education Services. Comprises the functions of Education and Libraries.

Electric Power. Operation and maintenance of electric power system including production or acquisition and distribution of electric power. See under Utility.

Elementary and Secondary Education. See under Education.

Employee-Retirement Expenditure. Cash payments to beneficiaries (including withdrawals of contributions) of government-administered employee-retirement programs. Excludes cost of administering retirement systems, local government contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

Employee-Retirement Revenue. Revenue from contributions required of employees for financing government-administered employee-retirement systems, earnings on investments held for such systems, and receipt of payments from other levels of government expressly for government employees covered by a public retirement system. Excludes any contributions by a government, either as employer contributions or for general financial support, to its own employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

Employee-Retirement System. A government-administered contributory program with identifiable assets for financing retirement and associated benefits for State or local government employees. Excludes plans where governments make no contributions. See *Insurance Trust System.*

Employment Security Administration. Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See Unemployment Compensation Expenditure for benefit payments under this program.

Environment and Housing. Comprises the functions Natural Resources, Parks and Recreation, Housing and Community Development, Sewerage, and Solid Waste Management.

Equipment. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure. All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in-kind.

Financial Administration. Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finances; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

Fines and Forfeits. Penalties imposed for violation of law and forfeits of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

Fire Protection. Firefighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of firefighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Fiscal Year. The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operations and closes its books.

Fish and Game. Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry. Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest firefighting activities.

Full-Faith and Credit Debt. Long-term debt for which the credit of the government concerned, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes on nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient. See also General Obligation Debt.

Functions. Public purposes served by government activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

Fund. An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual governments, each fund is treated as a distinct fiscal entity. Here, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

Gas Supply. Operation and maintenance of gas supply systems including acquisition and distribution of natural gas. See under Utility.

General Debt. All debt other than that identified as having been issued specifically for utility purposes. See Utility Debt.

General Expenditure. All government expenditure other than the specifically enumerated kinds of expenditure classified as Utility Expenditure, Liquor Stores Expenditure, and Employee-Retirement or other Insurance Trust Expenditure.

General Expenditure, n.e.c. General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

General Local Government Support. Amounts distributed to local governments without restriction of function or purpose to which applicable.

General Obligation Debt. Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes. See also Full-faith and Credit Debt.

General Public Buildings. Provision and maintenance of public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

General Revenue. All government revenue except Liquor Stores Revenue, Insurance Trust Revenue, and Utility Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Sales or Gross Receipts Taxes. See under Sales and Gross Receipts Taxes.

Governmental Administration. Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing body, office of the chief executive, and central staff services and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health. Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewage treatment operations are classified under Sewerage.

Highways. Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

Hospitals. Financing, construction acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. Own Hospitals are facilities administered directly by the tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors', Disability, and Health Insurance for government employees.

Intergovernmental Revenue. Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as General Revenue.

Intergovernmental Revenue for General Local Government Support. Fiscal aid that allows the receiving government unrestricted use as to function or purpose.

Intergovernmental Revenue From Federal Government. Intergovernmental revenue received by a government directly from the Federal Government. For local governments, excludes Federal aid channeled through State governments, which is considered as Intergovernmental Revenue from State Government.

Intergovernmental Revenue From Local Governments. Amounts from local governments: for shares in financial support of programs administered by the State; for reimbursements of services performed or expenditures made for them by the State; for application to debt service on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see Agency and Private Trust Transactions). Excludes proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

Intergovernmental Revenue From State Government. All intergovernmental revenue received from the State government. For local governments, includes amounts originally from the Federal Government but channeled through the State.

Judicial and Legal. Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Land and Existing Structures, Capital Outlay Expenditures. Purchase of these assets as such, purchase of rights-of-way, payments on capital leases, and title search and similar activity associated with the purchase transactions. See Capital Outlay.

Libraries. Provision and support of public library facilities and services.

License Taxes. Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

1. Alcoholic beverages. Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.
2. Amusements. License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere.
3. Corporations in general. Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).
4. Hunting and fishing. Commercial and noncommercial hunting and fishing licenses and shipping permits.
5. Motor vehicles. License taxes imposed on owners or operators of motor vehicles, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.
6. Motor vehicle operators. Licenses for privilege of driving motor vehicles, including both private and commercial licenses.
7. Occupations and businesses, n.e.c. License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.
8. Public utilities. License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.
9. Other license taxes. License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

Liquor Stores. Alcoholic beverage distribution facilities operated by governments maintaining alcoholic beverage monopoly systems. Liquor stores revenue and expenditure, as defined under the headings below, are included in government revenue and expenditure.

Liquor Stores Expenditure. Expenditure for purchase of liquor for resale and provision and operation of government-maintained alcoholic beverage monopoly systems. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue. Amounts received from sale of liquor and other miscellaneous revenue of government-maintained alcoholic beverage monopoly system. Excludes any taxes collected by the system for its own or other governments.

Long-Term Debt. Debt payable more than 1 year after date of issue.

Long-Term Debt Issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligation authorized but not actually incurred during the fiscal period are not included. Refunding Issues of Long-Term Debt represents the par value of refunding bonds issued during the fiscal year.

Long-Term Debt Offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelled debt, and balances in refunding bond accounts held pending completion of refunding transactions. Offsets also include an amount equal to that recorded as Public Debt for Private Purposes.

Long-Term Debt Refunded. See under Long-Term Debt Retired.

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. Long-Term Debt Refunded is the par value of long-term debt retired during the year as a result of refund transactions. Miscellaneous Commercial Activities—Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), a cement plant, hail insurance systems, and the like.

Motor Fuel Sales Taxes. See under Sales and Gross Receipts Taxes.

Motor Vehicle License Taxes. See under License Taxes.

Municipal Governments. Organized local governments authorized in State constitutions and statutes and established to provide government for a specific concentration of population in a defined area. Includes those governments designated as cities, villages, boroughs (except in Alaska), and towns (except in the six New England States, Minnesota, New York, and Wisconsin).

Natural Resources. Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs. For the Federal Government, includes agricultural experiment stations and extension services, farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

N.E.C.. Not elsewhere classified.

Net Long-Term Debt. Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed Debt. Long-term debt payable solely from pledged specific sources— e.g., from earnings of revenue-producing activities (utilities, sewage disposal plants, toll bridges, etc.) from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resource of the government if the pledged sources are insufficient. This category encompasses Public Debt for Private Purposes.

OASDHI (Old Age, Survivors', Disability and Health Insurance). The Federal Government social insurance program commonly called Social Security.

Occupations and Business License Taxes. See under License Taxes.

Other and Unallocable Expenditure. General expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

Other Hospitals. See under Hospitals.

Own Hospitals. See under Hospitals.

Parimutuel Taxes. See under Sales and Gross Receipts Taxes.

Parking Facilities. Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Parks and Recreation. Provision and support of recreational and cultural-scientific facilities and activities including golf courses, playing fields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

Police Protection. Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, and vehicular inspection.

Postal Service. Activities of the U. S. Postal Service are reported on a gross basis, without deduction for receipts from charges. Excludes subsidies to airlines, classed under Air Transportation.

Property Taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles, or on certain or all intangibles.

Property Tax Relief. Amounts received distinctly as reimbursement for State-mandated tax relief programs that have resulted in foregone tax revenue. Includes payments under property tax relief, renters' relief, and similar programs.

Protective Inspection and Regulation. Regulation of private enterprise for the protection of the public and inspection of hazardous activities except for major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial Administration.

Public Debt for Private Purposes. Credit obligations of a government or its agencies issued for the purpose of directly funding private sector activities. These activities include: industrial and commercial development, pollution control of private sector facilities, housing and mortgage loans, private hospital construction, student loans, sports stadia, convention centers, shopping malls, and other private projects. This debt is assigned to the government under whose authority the bonds were issued.

Public Safety. Comprises the functions of Police Protection, Fire Protection, Correction, and Protective Inspection and Regulation.

Public Utility Taxes. See under License Taxes and Sales and Gross Receipts Taxes.

Public Welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of welfare institutions including nursing homes not directly associated with a government hospital. Other public welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Refunding. The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt already outstanding.

Rents. Amounts received from the temporary possession of building, land, or other property including revenue from leases of land relating to natural resource exploration and production. Rental revenues exclude income from particular facilities such as hospitals or housing that can be functionally classified; these functionally related amounts are treated as Current Charges. See also Royalties.

Revenue. All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in-kind."

Royalties. A government's compensation for granting the privilege of sale or development of a resource or product. See also Rents.

Salaries and Wages. Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, Federal Social Security, or retirement coverage.

Sale of Property. Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes. Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

1. General Sales or Gross Receipts Taxes. Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or businesses are reported separately under category 2 below.

2. Selective Sales and Gross Receipts Taxes. Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes. Specific taxes on items such as alcoholic beverages or tobacco products are examples.
   - a. *Alcoholic beverages.* Selective sales and gross receipts taxes on alcoholic beverages.
   - b. *Amusements.* Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
   - c. *Insurance.* Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
   - d. *Motor fuel.* Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.
   - e. *Parimutuels.* Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.
   - f. *Public utilities.* Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies and measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
   - g. *Tobacco products.* Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
   - h. *Other selective sales and gross receipts taxes.* Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel, other than motor fuel, meals, margarine, cement, etc.).

Sanitation. Comprises Sewerage and Solid Waste Management; see below. Sanitary engineering, smoke regulation, and other health activities are classified under Health.

School District Governments. Organized local entities providing public elementary, secondary, and/or higher education which, under State law, have sufficient administration and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or State governments.

Securities. Stocks and bonds, notes, mortgages, and other formal evidence of indebtedness.

Selective Sales and Gross Receipts Taxes. See under Sales and Gross Receipts Taxes.

Severance Taxes. Taxes imposed distinctively on removal of natural products (e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or quantity of products removed or sold.

Sewerage. Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

Short-Term Debt. Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Sinking Funds. Funds established specifically for the redemption of long-term debt principal.

Social Insurance Administration. For State and local governments consists of Employment Security Administration activities; that is, the administration of unemployment compensation programs and employment offices only. Includes also Federal administration of the Social Security (Old Age, Survivors', Disability, and Health Insurance) and other social insurance programs.

Social Services and Income Maintenance. Comprises the functions of Public Welfare, Hospitals, Health, Social Insurance Administration, and Veterans' Services.

Solid Waste Management. Street cleaning, solid waste collection and disposal, and provision of sanitary landfills and resource recovery facilities.

Space Research and Technology. Federal space activities, comprising programs of the National Aeronautics and Space Administration.

Special District Governments. All organized local entities (other than counties, municipalities, townships, or school districts) authorized by State law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments. Known by a variety of titles, including districts, authorities, boards, and commissions.

Special Assessments. Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

State Government. The State government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semi-autonomous authorities, institutions of higher education, districts and other agencies that are subject to administrative and fiscal control by the State through its appointment of officers, determination of budgets, approval of plans, and other devices. For all such agencies, the financial information in this report represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central State funds. Each data item for a State government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds and bond funds.

Taxes. Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that local government tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are categorized as Intergovernmental Revenue. However, locally-imposed taxes that are collected by the State governments acting as an agent and returned to the local governments are counted as local government taxes.

Tobacco Products Sales Taxes. See under Sales and Gross Receipts Taxes.

Township Governments. Organized local governments authorized in State constitutions and statutes and established to provide general government for areas defined without regard to population concentration. Includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, plus townships in other States.

Transit. Construction, maintenance, and operation of public mass transit systems—bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under Highways. See under Utility.

Transit Subsidies. Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. See under Utility.

Transportation. Comprises the General Expenditure functions of Highways, Air Transportation, Parking Facilities, Water Transport and Terminals, and Transit Subsidies.

Unemployment Compensation Revenue. Employer (and in some cases employee) contributions, interest on investments, and net Federal advances and contributions for unemployment compensation programs.

Unemployment Compensation Expenditure. Comprises payments made to beneficiaries under basic provisions of unemployment compensation programs and special program payments, such as for extended benefits triggered by economic conditions.

Utility. A government-owned and -operated water supply, electric light and power, gas supply, or transit system. Excludes government revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, and the like which are classified as general government activities. See also Transit Subsidies.

Utility Debt. Debt originally issued specifically to finance government-owned and -operated water, electric, gas, or transit utility facilities.

Utility Expenditure. Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent government), and for interest on Utility Debt. Does not include expenditure in connection with administration of utility debt and investments (treated as General Expenditure) and the cost of providing services to the parent government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue. Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any revenue from taxes, special assessments, and intergovernmental aid is classified as General Revenue, not Utility Revenue.

Vendor Payments. See under Public Welfare.

Veterans' Services. Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under Public Welfare, Education, Hospitals, or other functions.

Water Supply. Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under Natural Resources. See under Utility.

Water Transport and Terminals. Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Welfare. See Public Welfare.

Withdrawals, Insurance Trust. See Insurance *Trust Expenditure.*

Workers' Compensation Expenditure. Insurance trust expenditure for government-administered workers' compensation systems. Consists of cash benefit payments to injured workers covered by the system. Excludes government contributions to system on behalf of its own employees and expenditure for administration.

Workers' Compensation Revenue. Employer premiums, assessments and other contributions to government-administered workers' compensation systems and earnings on investments of systems. Excludes contributions for government's own employees covered by system.

Workers' Compensation System. A government-administered plan for compulsory accident and injury insurance of workers through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workers.

Appendix B. Notes Relating to Government Finances

The following State government finance items were revised after the publication of State Government Finances: 1991

[Million dollars. For meaning of abbreviations and symbols, see introductory text]

Item	Original amount	Revised amount
Total revenue	661,393	659,948
Insurance trust	103,199	101,752
Employee retirement	72,559	71,113
Florida	3,195	1,438
Massachusetts	507	515
North Dakota	143	112
Rhode Island	500	500
South Carolina	1,197	1,074
West Virginia	203	365
Total expenditure	628,634	628,836
General expenditure	554,553	554,901
Education	196,461	196,648
Indiana	4,404	4,521
Welfare	124,464	124,456
Kansas	825	817
Miscellaneous	23,989	24,158
Arizona	54	223
Insurance trust	64,360	64,214
Employee retirement	32,442	32,295
Rhode Island	377	199

Appendix C. Two-Letter State Abbreviations

State	Abbreviation	State	Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
Florida	FL	North Dakota	ND
Georgia	GA	Ohio	OH
Hawaii	HI	Oklahoma	OK
Idaho	ID	Oregon	OR
Illinois	IL	Pennsylvania	PA
Indiana	IN	Rhode Island	RI
Iowa	IA	South Carolina	SC
Kansas	KS	South Dakota	SD
Kentucky	KY	Tennessee	TN
Louisiana	LA	Texas	TX
Maine	ME	Utah	UT
Maryland	MD	Vermont	VT
Massachusetts	MA	Virginia	VA
Michigan	MI	Washington	WA
Minnesota	MN	West Virginia	WV
Mississippi	MS	Wisconsin	WI
Missouri	MO	Wyoming	WY

Appendix D.
Explanation for Tracing Origin and Allocation of Funds in Tables 19 and 23

The following is a guide for tracing the origin and allocation of State and local government funds in table 19 and 23. Calculations exclude minor Federal Government amounts.

GENERAL REVENUE — TABLE 19

State —Start with the amount of State government own source revenue, add in the funds received from the Federal and local governments, and subtract the amount local governments receive from the State government.

Local—Start with the amount of local government own source revenue, add in the funds received from the Federal and State governments, and subtract the amount State governments receive from local government.

GENERAL EXPENDITURE — TABLE 23

State—Start with the State government direct general expenditure before transfers among governments, add in the intergovernmental transfers the State government receives from the Federal and local governments, and subtract the amount local governments receive from the State governments.

Local—Start with the local government direct general expenditure before transfers among governments, add in the funds received from the Federal and State governments, and subtract the amount State governments receive from local governments.

Appendix E.
Relative Standard Errors

The following tables, E-1, E-2, and E-3 contain the Relative Standard errors of State and local, County, and municipal government estimates expressed in percent.

The estimates in this report may be affected by changes in classification and procedure that began in 1988. These areas were especially affected: miscellaneous general revenue; highways; and indebtedness data. Appendix B of Government Finances: 1987-88 contains a detailed explanation of these changes. Estimates of the relative standard errors of local government totals can be calculated from the relative standard errors for State and local government estimates given in table E-1 by using the following equation:

$$\text{Relative Standard Error of State and Local Total} = \frac{(\text{Estimate of the State and Local Total})\,(\text{Relative Standard Error of State and Local Total})}{\text{Estimate of the Local Total}}$$

Table E-1. **Relative Standard Errors in Percent of State and Local Government Estimates of Selected Variables by State: 1991**

(For meaning of abbreviations and symbols, see introductory text)

State	Revenue					Expenditure					
		General revenue							By function		
	Total	Total	Taxes	Charges	Miscellaneous general revenue	Total	Current	Capital outlay	Welfare	Hospitals	Health
	1	2	3	4	5	6	7	8	9	10	11
Alabama	.29	.31	.24	.36	.79	.31	.21	2.07	.05	.20	.10
Alaska	.17	.24	.03	2.32	.02	.34	.38	.24	-	-	.28
Arizona	.25	.29	.23	.30	1.45	.26	.21	1.02	-	.03	.14
Arkansas	.24	.24	.27	.55	.47	.28	.24	1.46	-	1.06	1.14
California	.22	.24	.13	.48	.45	.25	.20	1.17	-	.23	.15
Colorado	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	.28	.35	.27
Connecticut	.11	.11	.01	.42	.07	.08	.08	.26	-	-	.02
Delaware	-	-	.01	.01	.02	-	-	-	-	-	-
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	.11	.11	.07	.29	.21	.15	.11	.67	.03	.30	.21
Georgia	.17	.18	.23	.30	.83	.34	.21	1.79	.03	.39	1.14
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	.26	.28	.31	.39	.90	.42	.40	1.62	.23	.95	.23
Illinois	.28	.29	.41	.44	.46	.72	.18	5.26	.08	.05	.35
Indiana	.16	.16	.22	.70	.75	.26	.18	1.59	.07	.15	.28
Iowa	.19	.18	.17	.72	.70	.31	.25	1.75	.38	1.33	1.10
Kansas	.14	.14	.18	.57	.44	.20	.17	.92	.40	1.09	.33
Kentucky	.18	.17	.18	.56	.51	.36	.19	2.59	.02	.36	1.03
Louisiana	.19	.17	.18	.89	.22	.30	.25	1.21	.11	1.06	.16
Maine	.17	.17	.26	.49	.42	.30	.24	.23	.05	.02	.54
Maryland	.03	.03	.03	.11	.13	.06	.03	.34	-	-	-
Massachusetts	.07	.08	.01	.12	.12	.08	.07	.53	-	-	-
Michigan	18	.18	.24	.48	.62	.23	.17	1.91	.16	.69	.76
Minnesota	.28	.27	.32	.96	.66	.44	.32	2.15	4.76	.36	.70
Mississippi	.22	.24	.26	.75	.88	.36	.25	2.18	.24	1.30	.52
Missouri	.29	.31	.42	.76	.43	.47	.33	3.19	.47	2.00	1.77
Montana	.38	.35	.58	.64	1.13	.33	.31	1.31	.36	.48	.83
Nebraska	.49	.62	.74	1.57	.89	.45	.43	1.55	.76	2.68	.33
Nevada	1.43	1.50	.64	.80	.37	1.03	1.25	.36	.07	-	.55
New Hampshire	.54	.58	.91	.43	.83	.71	.47	.53	.22	.15	.28
New Jersey	.10	.10	.15	.25	.28	.15	.10	.12	.01	-	.14
New Mexico	.20	.21	.19	.18	.36	.35	.25	1.54	.20	-	.67
New York	.06	.06	.61	.24	.22	.16	.06	1.20	.03	.28	.06
North Carolina	.10	.11	.47	.31	.45	.14	.11	.87	-	-	.05
North Dakota	.23	.23	.26	.48	.79	.32	.34	.81	.22	-	.37
Ohio	.20	.20	.34	.64	.61	.21	.17	1.29	.17	.85	.64
Oklahoma	.22	.23	.23	.62	.70	.36	.33	1.48	.08	1.20	.26
Oregon	.19	.20	.30	.50	.46	.21	.18	.92	.34	-	.71
Pennsylvania	.73	.78	.88	.54	6.57	.66	.68	1.94	.05	-	.14
Rhode Island	.04	.04	.03	.03	.02	.05	.03	.43	-	-	-
South Carolina	.56	.62	.32	1.82	.67	.64	.64	1.78	.48	3.20	.67
South Dakota	.19	.19	.32	.54	.42	.29	.24	1.14	.11	.05	.65
Tennessee	.23	.24	.08	.41	.45	.30	.25	1.58	.0	.0	.39
Texas	.28	.24	.17	1.25	.54	.30	.31	1.04	.07	3.11	.27
Utah	.25	.29	.29	.82	.66	.23	.16	1.27	.32	.19	.47
Vermont	.36	.38	.74	.28	.34	.40	.30	3.34	.02	.03	.41
Virginia	.09	.07	.02	.13	.12	.10	.07	.49	-	-	.03
Washington	.36	.41	.56	.85	1.41	.91	.28	1.34	-	1.48	.19
West Virginia	.28	.28	.27	.74	.42	.41	.28	3.22	-	1.75	1.33
Wisconsin	.17	.18	.22	.28	.66	.33	.24	.20	.23	-	1.29
Wyoming	.33	.35	.65	.37	.25	.42	.50	.78	.23	.80	.62

Table E-1. Relative Standard Errors in Percent of State and Local Government Estimates of Selected Variables by State: 1991—Continued

(For meaning of abbreviations and symbols, see introductory text)

State	Expenditure—Con.									Total long-term debt	Total cash and security holdings
	By Function—Con										
	Highways	Police	Fire	Correction	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Utilities		
	12	13	14	15	16	17	18	19	20	21	22
Alabama	1.88	1.26	1.43	1.07	1.05	5.08	3.14	3.57	.91	.98	1.01
Alaska	.21	.07	.14	-	20.50	-	.33	.16	.35	.02	.01
Arizona	.44	.42	3.88	.34	.60	.63	1.47	.45	.48	1.22	2.17
Arkansas	.75	.58	1.16	2.06	.46	1.95	1.94	3.14	.87	.70	.55
California	.36	.52	3.22	-	1.02	.90	1.78	.28	.32	.28	.26
Colorado	.62	.27	3.60	.10	.49	1.69	3.65	2.12	.63	.57	.38
Connecticut	.17	.02	.09	-	.07	2.28	.30	.07	.01	.05	.05
Delaware	.03	.06	.03	-	-	-	-	-	.02	-	-
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	.39	.30	.86	.13	.26	2.38	2.29	.84	.52	.25	.22
Georgia	1.89	.74	.76	1.34	.75	3.54	.94	1.57	.41	.86	.56
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	1.03	.96	3.83	.69	2.12	-	1.34	1.40	.82	.97	.56
Illinois	.91	.55	2.58	.75	1.89	.42	.85	2.35	.44	.55	.45
Indiana	.82	.51	1.50	1.15	1.81	2.51	3.03	2.04	.78	1.60	1.09
Iowa	.57	.78	.93	.79	1.58	.57	2.59	2.32	2.64	1.16	.98
Kansas	.56	.48	.52	.51	1.50	1.20	2.01	2.57	1.26	.89	.81
Kentucky	1.40	.74	2.80	1.57	1.23	1.58	3.30	2.24	1.84	.67	.55
Louisiana	.94	1.10	.63	.94	.69	1.70	1.14	1.64	1.45	.33	.23
Maine	2.51	1.03	2.94	1.85	1.06	1.27	1.43	3.81	4.92	.61	.47
Maryland	.16	.12	.08	-	.06	.59	.39	.32	.31	.13	.13
Massachusetts	-	-	.07	-	-	1.70	-	-	.02	.05	.17
Michigan	.81	.48	.89	.45	.84	1.52	1.80	1.31	.99	.53	.66
Minnesota	.82	.61	.75	1.06	1.38	2.07	1.70	1.90	1.25	.25	.76
Mississippi	.62	.85	.67	1.28	.60	2.09	1.44	1.66	.55	.90	.31
Missouri	1.71	.67	12.94	.74	.71	.96	.54	2.99	.55	.98	.38
Montana	.59	.45	1.31	.37	1.95	3.21	2.61	2.10	9.84	1.77	.63
Nebraska	1.64	.66	4.23	1.07	.70	25.25	2.45	2.90	.30	1.34	.72
Nevada	.75	.01	10.84	.04	.01	21.00	.53	1.23	.09	.07	.60
New Hampshire	1.40	.84	1.06	-	1.32	.80	.78	6.97	3.87	1.41	57.94
New Jersey	.37	.30	1.17	.08	.19	1.51	.92	.84	.32	.33	.25
New Mexico	.42	1.00	.44	1.28	.94	.18	.55	.83	.67	.34	.18
New York	.27	.17	.95	.13	.28	.43	1.05	.52	.10	.21	.24
North Carolina	.30	.40	.57	-	1.25	3.28	2.78	.81	.43	.27	.28
North Dakota	.99	.42	2.01	.99	7.35	1.29	2.70	2.88	3.98	.27	.42
Ohio	.63	1.16	1.16	.76	1.11	1.54	1.01	1.19	1.11	.67	.58
Oklahoma	1.52	.66	.74	.30	.44	3.12	1.87	2.08	1.45	.88	.47
Oregon	.46	.43	6.43	.61	.89	1.42	1.96	.85	.39	.24	.48
Pennsylvania	.57	.37	.91	.46	.86	1.47	2.32	1.14	.29	7.79	9.93
Rhode Island	.10	-	.24	-	-	.99	-	-	.05	.22	.06
South Carolina	1.73	.67	4.74	.38	1.28	5.89	1.90	2.04	.37	.70	.52
South Dakota	1.30	.82	2.30	2.20	.84	1.31	1.82	1.57	.51	.68	.34
Tennessee	.37	.62	.28	-	.81	.99	2.51	1.87	.45	.71	.55
Texas	.95	.43	.62	2.63	.62	5.61	1.16	1.41	2.16	1.31	.33
Utah	.55	.68	1.15	5.69	2.10	.71	5.21	4.25	.33	.43	.59
Vermont	1.03	.50	1.68	.08	.44	-	2.53	3.00	.71	.48	.93
Virginia	.27	.13	.18	-	.42	.04	.27	.38	.45	.19	.15
Washington	.65	.70	17.94	.38	.47	2.80	3.49	1.38	.44	.47	.81
West Virginia	.27	1.11	1.00	1.88	.68	.30	5.76	3.06	4.97	-	.60
Wisconsin	1.02	.54	1.06	.70	1.25	3.92	.82	1.58	1.24	1.19	1.17
Wyoming	.97	.52	7.47	3.75	1.21	.09	1.22	.79	1.18	.58	.25

Table E-2. **Relative Standard Errors in Percent of County Government Estimates of Selected Variables by State: 1991**

(For meaning of abbreviations and symbols, see introductory text)

State	Revenue					Expenditure					
	Total	General Revenue				Total	Current	Capital outlay	By function		
		Total	Taxes	Charges	Miscellaneous general revenue				Welfare	Hospitals	Health
	1	2	3	4	5	6	7	8	9	10	11
Alabama	.94	.95	1.41	1.71	3.10	1.83	1.68	4.21	1.14	.97	1.50
Alaska	-	-	-	-	-	-	-	-	-	-	-
Arizona	-	-	-	-	-	-	-	-	-	-	-
Arkansas	2.35	2.35	3.37	4.07	2.16	1.95	1.84	9.34	18.85	5.33	5.65
California	-	-	-	-	-	-	-	-	-	-	-
Colorado	.34	.34	.40	.50	.42	.39	.47	2.48	1.42	-	1.03
Connecticut	-	-	-	-	-	-	-	-	-	-	-
Delaware	-	-	-	-	-	-	-	-	-	-	-
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	.41	.43	.34	.42	.49	.36	.38	.45	.70	.27	1.31
Georgia	.74	.74	.91	1.11	1.39	1.10	.99	3.86	2.16	1.82	2.91
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	1.31	1.31	2.56	1.28	1.65	1.21	.94	1.18	2.44	1.91	.76
Illinois	.44	.44	.68	.99	1.54	.41	.51	.97	3.13	-	3.95
Indiana	.79	.79	1.45	45.95	3.36	.84	.83	4.52	.68	2.46	3.37
Iowa	1.28	1.28	.85	3.92	1.56	1.38	1.35	4.26	3.63	3.53	2.56
Kansas	.64	.64	.46	2.55	.68	.80	.83	1.48	12.88	4.18	.90
Kentucky	.91	.91	2.33	1.47	1.40	.76	.95	2.34	3.47	1.42	3.01
Louisiana	1.27	1.06	1.15	2.65	1.36	1.91	1.81	3.06	9.82	2.51	4.22
Maine	6.69	6.69	6.71	4.44	27.57	2.01	1.96	5.84	1.56	41.65	4.82
Maryland	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	-	-	-	-	-	-	-	-	-	-	-
Michigan	.89	.91	.68	2.19	1.50	.69	.70	1.49	2.28	3.87	2.13
Minnesota	1.28	1.28	.75	2.18	2.08	1.06	.87	4.13	12.41	.05	1.23
Mississippi	1.33	1.34	1.26	2.02	2.18	1.48	1.31	8.38	10.26	2.41	2.22
Missouri	2.15	2.16	1.75	8.26	2.85	2.37	2.59	4.06	88.08	12.73	6.41
Montana	1.08	1.08	1.07	1.89	3.88	1.09	1.16	2.85	4.89	2.75	4.15
Nebraska	2.75	2.75	1.11	7.81	1.55	2.05	2.19	3.74	1.36	10.40	2.10
Nevada	.37	.38	.49	.70	.27	.42	.40	.57	.53	1.24	3.18
New Hampshire	-	-	-	-	-	-	-	-	-	-	-
New Jersey	-	-	-	-	-	-	-	-	-	-	-
New Mexico	.86	.94	1.53	.49	3.54	1.11	.95	5.06	4.64	-	20.79
New York	.21	.22	.18	.63	1.14	.12	.16	1.01	.28	1.87	.55
North Carolina	-	-	-	-	-	-	-	-	-	-	-
North Dakota	.60	.60	.73	2.37	.74	.60	.91	4.08	2.01	-	3.51
Ohio	1.34	1.37	.91	4.16	2.25	.99	.89	2.74	1.01	4.30	1.63
Oklahoma	.99	1.00	.97	2.72	.48	1.28	1.29	4.53	.99	3.94	2.25
Oregon	.45	.46	1.16	1.17	2.61	.88	.72	2.09	2.80	47.65	.93
Pennsylvania	1.40	1.40	.81	2.18	2.68	.82	.67	2.40	.56	-	.46
Rhode Island	-	-	-	-	-	-	-	-	-	-	-
South Carolina	4.56	4.63	1.06	5.51	1.35	3.57	3.66	2.93	8.22	6.51	6.55
South Dakota	.97	.97	1.45	4.57	3.15	1.06	1.40	7.51	3.33	.61	6.86
Tennessee	-	-	-	-	-	-	-	-	-	-	-
Texas	1.11	1.11	.89	1.18	1.05	.91	.78	2.51	3.26	7.64	1.28
Utah	1.60	1.60	1.00	5.41	.80	1.20	1.42	1.00	15.94	9.30	1.02
Vermont	6.18	6.18	6.17	11.38	6.29	8.44	6.53	26.42	-	-	-
Virginia	-	-	-	-	-	-	-	-	-	-	-
Washington	.59	.59	.83	.42	.99	.92	.53	.34	-	-	.70
West Virginia	1.58	1.58	1.38	9.64	1.22	2.17	2.16	5.69	78.64	20.34	4.91
Wisconsin	1.02	1.04	1.77	.67	1.39	1.06	.87	.46	1.29	-	3.17
Wyoming	2.33	2.33	3.58	1.30	1.78	1.05	1.32	5.43	7.46	.06	7.29

Table E-2. **Relative Standard Errors in Percent of County Government Estimates of Selected Variables by State: 1991**—Continued

(For meaning of abbreviations and symbols, see introductory text)

State	Expenditure—Con.									Total long-term debt	Total cash and security holdings
	By Function—Con										
	Highways	Police	Fire	Correction	Parks and recreation	Housing and community development	Sewerage	Solid waste management	Utilities		
	12	13	14	15	16	17	18	19	20	21	22
Alabama	6.13	3.53	34.31	2.52	1.21	-	.76	2.22	1.04	4.03	2.50
Alaska	-	-	-	-	-	-	-	-	-	-	-
Arizona	-	-	-	-	-	-	-	-	-	-	-
Arkansas	3.26	1.45	8.46	3.45	9.64	.19	-	13.72	-	1.73	1.74
California	-	-	-	-	-	-	-	-	-	-	-
Colorado	2.17	.30	4.83	.24	2.25	10.85	3.92	3.50	.87	.02	.15
Connecticut	-	-	-	-	-	-	-	-	-	-	-
Delaware	-	-	-	-	-	-	-	-	-	-	-
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	1.03	.37	.41	.41	.18	1.22	.02	1.46	2.19	.27	.36
Georgia	4.37	1.66	1.12	3.29	2.12	8.39	1.08	2.53	.86	1.31	1.55
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	4.87	2.76	-	1.77	8.84	-	-	3.69	-	3.32	2.34
Illinois	3.87	1.14	-	.97	.14	3.04	-	11.01	-	.93	1.37
Indiana	3.13	.85	18.25	2.07	3.20	6.51	54.65	4.99	.07	7.77	2.69
Iowa	1.30	2.04	18.42	2.20	3.36	12.23	45.40	8.61	-	1.86	1.87
Kansas	1.80	.94	2.06	1.64	2.74	16.14	.25	2.01	-	.38	.40
Kentucky	5.51	1.56	4.86	3.31	3.67	-	-	5.53	-	1.04	.84
Louisiana	3.64	2.83	1.74	4.24	5.74	9.30	.49	4.93	11.47	.41	.64
Maine	9.20	4.75	101.51	3.55	367.46	-	-	40.69	- 15.60	20.20	
Maryland	-	-	-	-	-	-	-	-	-	-	-
Massachusetts	-	-	-	-	-	-	-	-	-	-	-
Michigan	1.91	1.04	-	.82	2.49	24.99	2.39	7.74	2.84	1.03	.89
Minnesota	2.96	1.63	40.06	1.54	3.20	1.43	2.17	2.76	-	4.79	1.40
Mississippi	1.95	2.59	3.80	6.36	2.91	52.28	-	4.50	8.89	.71	.43
Missouri	8.14	3.91	12.86	1.71	.13	-	-	12.28	-	.94	2.96
Montana	1.07	.79	3.33	.63	1.98	-	1.63	4.17	100.59	3.46	4.66
Nebraska	3.19	1.40	-	2.13	2.89	97.80	-	18.69	-	.67	2.35
Nevada	3.43	.74	1.55	.32	.19	1.15	.81	5.42	.21	.02	.09
New Hampshire	-	-	-	-	-	-	-	-	-	-	-
New Jersey	-	-	-	-	-	-	-	-	-	-	-
New Mexico	2.42	1.55	1.47	4.32	8.66	2.53	14.14	6.09	-	.85	1.41
New York	1.12	.45	1.31	.44	.21	8.45	.14	2.31	.04	.59	1.07
North Carolina	-	-	-	-	-	-	-	-	-	-	-
North Dakota	2.44	1.02	9.16	1.15	7.74	13.97	-	62.82	-	.02	.87
Ohio	2.91	1.64	-	1.61	4.81	5.85	.90	5.01	.17	1.84	1.43
Oklahoma	3.54	1.11	12.41	1.93	.29	-	90.10	112.99	-	.13	.51
Oregon	2.37	.58	2.88	.99	6.02	3.20	.31	.61	-	.03	3.97
Pennsylvania	2.63	2.74	.91	.82	.29	21.12	-	.13	-	.94	1.66
Rhode Island	-	-	-	-	-	-	-	-	-	-	-
South Carolina	8.15	2.10	17.84	1.05	5.13	.55	7.93	2.77	7.06	.84	2.66
South Dakota	3.46	3.15	6.53	4.70	5.36	7.02	-	5.06	-	-	2.20
Tennessee	-	-	-	-	-	-	-	-	-	-	-
Texas	3.08	1.08	8.36	4.15	3.36	1.58	25.69	21.65	8.79	.28	.95
Utah	1.26	.87	3.54	12.16	.32	-	-	10.83	-	.61	1.47
Vermont	-	9.65	-	-	-	-	-	-	- 100.08	7.07	
Virginia	-	-	-	-	-	-	-	-	-	-	-
Washington	2.10	.98	.80	.36	.90	.64	.20	1.46	8.24	.65	.81
West Virginia	-	2.55	5.40	2.82	1.57	.82	41.44	75.87	5.20	.61	.56
Wisconsin	2.78	1.27	32.79	1.39	.28	-	1.05	3.15	-	3.97	2.52
Wyoming	5.18	1.40	1.70	6.96	.48	-	-	.45	-	.17	.93

Table E-3. **Relative Standard Errors in Percent of Municipal Government Estimates of Selected Variables by State: 1991**

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text)

State	Revenue					Expenditure					
		General Revenue							By function		
	Total	Total	Taxes	Charges	Miscellaneous general revenue	Total	Curent	Capital outlay	Welfare	Hospitals	Health
	1	2	3	4	5	6	7	8	9	10	11
Alabama	.85	1.25	1.13	1.72	2.72	1.17	.93	5.25	12.90	.15	2.23
Alaska	1.24	2.04	.32	4.92	.29	1.55	1.74	.95	-	-	9.14
Arizona	1.16	1.37	.85	.51	5.90	.72	.87	.56	.71	3.38	8.30
Arkansas	.79	1.00	1.46	1.40	1.01	.91	.85	.33	2.83	-	5.87
California	.80	1.01	.71	.73	.87	1.03	.75	2.45	-	-	2.14
Colorado	.43	.50	.76	.50	1.29	.81	.36	3.25	.66	-	1.14
Connècticut	-	-	-	-	-	-	-	-	-	-	-
Delaware	.08	.12	.10	-	.53	.07	.08	-	19.12 -	-	
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	.29	.43	.40	.81	.62	.58	.45	1.98	-	-	5.80
Georgia	.50	.60	.92	.57	1.58	.88	.75	3.14	5.22	-	5.33
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	1.36	1.80	.68	.76	1.96	1.38	1.36	6.70	91.27	-	1.19
Illinois	.64	.70	.86	.97	1.63	3.87	.61	16.70	.74	-	1.18
Indiana	.61	.68	.81	1.21	2.19	1.10	.62	5.29	-	-	.53
Iowa	.72	.68	.85	.86	1.96	1.43	1.14	5.48	12.84	.54	4.17
Kansas	.42	.41	.63	1.02	.55	.71	.65	1.89	-	-	1.99
Kentucky	1.17	1.45	1.04	2.37	1.94	2.40	.87	12.89	.34	-	3.82
Louisiana	.34	.39	.41	.47	.70	.40	.37	1.00	3.65	-	.52
Maine	-	-	-	-	-	-	-	-	-	-	-
Maryland	.38	.35	.37	1.29	1.28	.60	.32	2.49	-	-	.06
Massachusetts	-	-	-	-	-	-	-	-	-	-	-
Michigan	.44	.55	.59	1.04	2.19	1.04	.51	5.94	.78	-	46
Minnesota	1.18	1.17	1.96	2.18	1.23	1.33	.80	4.15	3.79	.78	12.70
Mississippi	.41	.56	.72	.59	1.11	.45	.37	2.44	28.70	.64	4.01
Missouri	.50	.63	.32	.80	1.17	2.10	.70	10.69	-	-	1.30
Montana	.53	.55	.71	1.61	2.35	.73	.69	1.85	.26	-	4.69
Nebraska	.84	1.12	.52	2.81	1.56	1.08	1.02	3.46	34.34	-	1.14
Nevada	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	-	-	-	-	-	-	-	-	-	-	-
New Jersey	.49	.55	.57	1.34	2.31	.39	.37	2.22	.47	1.30	1.41
New Mexico	.55	.55	.32	.45	1.62	.28	.34	.89	3.30	-	2.00
New York	.18	.19	.10	.56	.58	.18	.14	.97	.95	.60	.06
North Carolina	.65	1.16	.68	1.72	2.67	1.05	.83	3.35	2.95	-	8.49
North Dakota	.85	.81	.88	1.12	1.08	1.17	1.25	1.86	4.07	-	20
Ohio	.62	.64	.72	1.26	1.98	.76	.66	2.79	17.00	-	1.20
Oklahoma	.74	.84	.72	1.13	1.91	1.09	.89	2.98	77.10	2.15	1.68
Oregon	.58	.76	.65	.92	1.28	.90	.61	3.86	-	-	.29
Pennsylvania	.26	.29	.29	1.04	1.00	.34	.25	1.77	-	-	.15
Rhode Island	-	-	-	-	-	-	-	-	-	-	-
South Carolina	1.09	1.62	.84	1.75	1.74	2.37	2.60	9.30	-	97.56	35.40
South Dakota	.30	.31	.42	.43	1.16	.45	.38	.87	.16	-	8.17
Tennessee	.72	1.64	.58	2.03	1.43	.88	.71	4.59	.82	-	4.92
Texas	.92	.45	.51	.69	1.25	1.08	1.18	2.44	3.89	-	1.12
Utah	.65	.68	.39	1.86	1.68	.81	.90	1.93	-	-	11.17
Vermont	.73	.94	1.70	.52	1.42	.79	.83	.65	-	-	15.11
Virginia	.51	.45	.27	.92	.56	.45	.29	2.03	-	-	.23
Washington	1.21	1.66	.84	1.34	7.25	1.44	.76	3.54	2.98	-	3.54
West Virginia	2.43	2.55	.62	1.03	1.94	2.85	1.51	20.89	-	-	1.38
Wisconsin	.69	.86	.98	1.00	2.50	1.05	.75	4.88	4.20	-	1.82
Wyoming	.58	.71	.52	.99	1.62	.73	.80	2.44	16.50	12.22	2.65

Table E-3. **Relative Standard Errors in Percent of Municipal Government Estimates of Selected Variables by State: 1991**—Continued

(Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text)

State	Expenditure—Con.									Total long-term debt	Total cash and security holdings
	By function—Con.										
	Highways	Police	Fire	Correction	Parks and recreation	Housing community development	Sewerage	Solid waste management	Utilities		
	12	13	14	15	16	17	18	19	20	21	22
Alabama	2.99	1.81	1.27	3.98	1.35	7.68	3.61	4.28	1.18	2.13	2.56
Alaska	2.00	.20	.17	-	30.70	.72	.76	.75	1.14	.08	.11
Arizona	2.71	.80	.64	1.29	.74	1.51	1.74	.50	2.14	4.09	7.09
Arkansas	2.25	.87	.60	2.99	.87	-	1.78	2.01	.91	1.48	1.05
California	1.45	.84	2.24	-	1.55	1.50	3.65	.54	.14	.26	.46
Colorado	1.94	.37	.15	.24	.52	2.07	1.65	3.01	.74	.60	.79
Connecticut	-	-	-	-	-	-	-	-	-	-	-
Delaware	.29	.17	.04	-	-	-	-	-	.06	-	.10
District of Columbia	-	-	-	-	-	-	-	-	-	-	-
Florida	1.58	.62	1.19	-	.50	1.86	4.45	.93	.31	.81	.77
Georgia	1.39	.78	.99	1.60	.90	5.36	1.43	1.88	.82	3.92	1.51
Hawaii	-	-	-	-	-	-	-	-	-	-	-
Idaho	3.41	.64	.48	98.57	2.44	-	1.49	1.05	.85	2.29	1.90
Illinois	3.25	.71	.87	3.83	2.23	1.26	2.31	2.00	1.20	.97	1.10
Indiana	2.41	.79	1.35	1.25	2.51	1.09	3.29	2.30	1.45	2.32	1.59
Iowa	2.38	1.06	.93	6.82	2.02	.60	2.66	2.41	2.72	1.47	1.78
Kansas	1.40	.66	.46	1.91	1.90	1.17	2.37	3.43	1.78	1.24	1.34
Kentucky	.16	1.44	1.26	.40	3.85	2.18	6.36	2.65	2.22	2.51	2.45
Louisiana	1.87	.99	.48	.18	.59	1.34	1.40	.99	.98	.60	.59
Maine	-	-	-	-	-	-	-	-	-	-	-
Maryland	1.42	.46	.28	-	.24	7.26	1.87	1.07	1.83	1.38	.90
Massachusetts	-	-	-	-	-	-	-	-	-	-	-
Michigan	1.28	.49	.73	.29	.61	1.04	2.50	1.78	1.33	1.54	2.49
Minnesota	4.83	.68	.57	-	2.25	3.73	3.11	2.74	2.51	1.24	1.31
Mississippi	1.35	.87	.56	1.50	1.06	1.98	1.63	1.45	.61	1.15	1.01
Missouri	1.74	.68	.86	.06	1.17	1.65	1.10	3.19	.69	2.06	1.02
Montana	3.30	.86	7.64	11.03	2.78	8.57	2.46	2.91	2.35	.82	.67
Nebraska	6.98	1.03	1.36	-	.97	4.88	2.53	2.96	1.23	1.65	2.26
Nevada	-	-	-	-	-	-	-	-	-	-	-
New Hampshire	-	-	-	-	-	-	-	-	-	-	-
New Jersey	1.41	.42	.32	54.71	1.04	1.60	1.46	2.01	.52	1.60	1.53
New Mexico	.91	.20	.75	.32	.41	-	.59	.55	1.09	.24	.44
New York	.57	.21	.26	.83	.48	.50	2.62	.56	.20	.41	.56
North Carolina	1.61	.78	.78	-	1.66	13.97	3.19	1.32	.83	1.93	1.67
North Dakota	1.32	.54	1.12	12.44	3.36	-	2.78	2.88	3.98	.82	.91
Ohio	1.90	.69	.78	2.12	.83	3.79	1.41	.87	1.66	1.97	1.65
Oklahoma	6.91	.88	.67	-	.78	5.89	1.89	2.01	2.42	2.34	1.31
Oregon	1.48	.70	.51	26.83	.65	.14	1.48	4.05	.49	.97	1.18
Pennsylvania	1.40	.40	.42	-	1.09	2.21	2.57	.73	.38	.46	.68
Rhode Island	-	-	-	-	-	-	-	-	-	-	-
South Carolina	4.55	.79	5.53	2.95	1.12	11.59	2.95	3.11	.90	1.46	1.67
South Dakota	1.13	.72	.43	-	1.25	-	1.17	1.62	.61	.75	.49
Tennessee	2.19	.98	.30	-	1.35	2.02	2.94	2.60	.47	1.67	1.47
Texas	1.87	.51	.58	.34	.68	.69	1.00	1.71	3.29	3.38	1.05
Utah	2.16	1.14	1.26	-	3.72	2.18	4.31	2.79	1.78	2.42	1.94
Vermont	5.01	2.06	.48	-	.64	-	.47	.94	.72	.29	1.05
Virginia	1.71	.64	.36	-	1.52	.06	.99	1.16	.77	.68	.76
Washington	2.22	1.34	.75	3.00	.71	2.18	1.66	3.02	.60	1.21	1.58
West Virginia	2.58	1.88	.82	-	2.60	.81	5.30	3.51	6.92	2.31	1.06
Wisconsin	2.70	.74	.64	2.68	2.75	1.33	1.47	1.93	1.49	3.29	2.70
Wyoming	2.03	.97	1.22	14.09	1.98	.64	1.48	1.81	1.14	.53	1.16

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